



U.S. Department of Education
Institute of Education Sciences
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October 2004

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Contents

Acknowledgments.....	iii
List of Tables	vi
I. Introduction.....	1
A. Background.....	1
B. Procedures.....	3
II. User's Guide	9
A. Methodology	9
1. Scope.....	9
2. Procedures.....	9
3. Results.....	17
B. Missing Data.....	19
C. Unit Identifiers.....	19
D. Other Related Surveys	22
E. Changes to the F-33 Survey 1990 to 2000	23
F. Issues for Researchers	23
1. Effects of Enrollment Changes on Per Pupil Statistics.....	23
2. Outlier Values	24
3. State-By-State Variations	27
4. Null Values	30
G. File Formats and File Names.....	30
III. References.....	31
IV. Other Sources.....	31

Appendices

Appendix A—Record Layout and Data Elements Description (Regular File).....	A-1
Appendix B—Record Layout and Data Elements Description (Unified File)	B-1
Appendix C—Glossary	C-1
Appendix D—Frequencies of Categorical Variables	D-1
Appendix E—Ranges of Selected Data Items	E-1
Appendix F—Survey Form.....	F-1

List of Tables

Table	Page
1. Annual total expenditures (FY1990 to FY2000) between the universe of All F-33 districts, and the universe of regular F-33 districts, by state: Unimputed figures.	5
2. Number of districts with nonfiscal or fiscal CCD data	7
3. Variables included on the CCD longitudinal district fiscal-nonfiscal database.....	11
4. Frequencies of discrepancies in enrollment counts	13
5. Regression statistics for predictions of estimated 1995 score and annual rate of change.....	15
6. Regression statistics for predictions of fiscal measures for individual years.....	16
7. Numbers of districts for which fiscal measures were imputed	16
8. Average per pupil expenditures and revenues, before imputation, in dollars, by item	17
9. Average per pupil expenditures and revenues, after imputation, in dollars, by item.....	18
10. Average per pupil expenditures and revenues, imputed cases, in dollars, by item.....	18
11. Average per pupil expenditures and revenues for pseudo-districts, in dollars, by item.....	19
12. Federal Information Processing Standards State Codes, by state abbreviation and state name	21
13. Codes for school district government types, by code and data collection cycle	22
14. Counts of school districts in sample and universe years of the School District Finance Survey (Form F-33), various years for sampled states, by state and year.....	23
15. Kelton District's yearly membership and elementary/secondary expenditure data	24
16. The 20 school districts with the highest outlier values for current elementary and secondary expenditures per pupil	25
17. The 20 school districts with the largest enrollment in the outlier year	26
18. The 20 school districts with the highest difference between the expenditure outlier/mean ratio and the enrollment mean/outlier ratio	27
19. Distribution of nonregular districts, by state and type	29
20. Number of records with zero or missing values for per pupil current elementary and secondary expenditures, by fiscal year.....	30

I. Introduction

A. Background

One of the challenges limiting the capability for analysis of educational issues is that data on school enrollments, staffing, and financing are collected through separate but annually conducted universe surveys. Because the data are collected and provided by separate agencies, the available data from the nation's school districts are often inconsistent or incomplete. Analyses of trends in variation among school districts in enrollments, resources, and finances are made difficult by these limitations.

- In some states, all districts are unified (i.e., serve grades from kindergarten through grade 12), but in other states some cities or counties have separate elementary and secondary districts.
- Over years, districts consolidate, and some districts disappear and others emerge as populations move.
- "School districts" include both agencies managing regular public schools and special purpose agencies not involved directly in managing regular public schools.
- Some districts fail to report data for some years.

Ignoring these data limitations can dramatically distort the assessment of educational trends. The limitations are especially problematic in analyses that attempt to examine trends in the relationships between resource levels and achievement and trends in the extent of enrollment and resource disparities among the units within a national school system.

This report describes the creation of a database to address this problem. The new database contains *fiscal* and *nonfiscal* district data for each year from 1989–90 to 1999–2000, for the universe of regular public elementary and secondary school districts. At NCES, *nonfiscal* data are collected from school districts through several separate surveys of the Common Core of Data (CCD). The data resulting from these surveys are reported nationally in the United States.

Fiscal data on school districts are collected by the Common Core of Data School District Finance Survey (F-33), which consists of data submitted annually to NCES by State Education Agencies (SEAs, or state departments of education) in the 50 states and the District of Columbia.¹ The purpose of the F-33 survey is to provide finance data for all Local Education

¹Both NCES and the Governments Division of the U.S. Bureau of the Census collaborate in their efforts to gather these data. Census is required to collect government finance data under Title 13 U.S.C. Section 182. NCES is authorized to collect these data from the states by Congress through the National Education Statistics Act of 1995, section 404(a), (20 U.S.C. 9003(a)). Census acts as the primary collection agent and produces two data files: one for distribution and reporting by Census and the other for distribution and reporting by NCES. The two data files differ in the inclusion in the NCES file of state government expenditures for and on behalf of school districts in certain subtotals, and in the classification of certain revenues as being from local or state sources, and in the inclusion of state-chartered charter school districts. In addition, the data files differ in name. Census refers to its data file as the *Annual Survey of Local Government Finances: School Systems* and NCES refers to theirs as the *Common Core of Data, School District Finance Survey*. The financial data included in the two longitudinal files presented herein were based solely upon the Common Core of Data School District Finance Survey released by NCES.

Agencies (LEAs or school districts) that provide free public elementary and secondary education in the United States.

Files in the CCD system of surveys, both *fiscal* and *nonfiscal*, are designed and developed to include all types of school districts and other operating units. Accordingly, the CCD files contain a substantial number of records representing administrative and operating units that are unlike typical public schools and school districts. Definitions and categories used in the CCD differentiate among these different types of units but are still sufficiently generic to include a varied range of organizational structures within each type of district. The system provides features that enable State Education Agencies and data users to identify and select records according to the categories of interest to them. The principal users of CCD *fiscal* data are the Federal Government, the education research community, state and local government officials (including school boards and LEA administrators), and the general public. The availability of a longitudinal file, which combines demographic and other nonfiscal information with fiscal information on regular public school districts will facilitate their work.

The NCES Longitudinal School District Fiscal-Nonfiscal (FNF) Database, whose development is described in this report, matches data extracted from the longitudinal CCD regular district *nonfiscal* database² with extracts from the F-33 *fiscal* survey data for the school years 1989–90 through 1999–2000. The database is designed for research use in testing hypotheses about longitudinal trends in school districts over this period. To facilitate analysis, all missing data have been replaced by statistical imputations, and clearly erroneous responses have been edited and replaced by plausible values.

The database is available in two forms. The primary longitudinal Fiscal-Nonfiscal (FNF) file in the database contains a separate record for each regular school district that was open some years in the 1990s. The other longitudinal file, the Unified Fiscal-Nonfiscal file (UFNF), combines data from separate elementary districts with the secondary districts they feed, so that each record contains data for a Unified K–12 “pseudo-district.” (“Elementary” districts typically covered the grades K-8, while “secondary” districts typically covered the grades 9-12.) Both the FNF and UFNF files contain the same aggregate numbers of students and dollars each year, since folding the elementary districts (present in the first FNF file) into the K–12 pseudo-districts (in the second FNF file) neither lost nor created any students or dollars.

The decision to develop the Fiscal-Nonfiscal database was a logical extension of a recently completed NCES project which demonstrated the feasibility of using methods of imputation to convert universe survey data into statistically accurate and complete longitudinal data sets for use in the analyses requiring data from several variables across different surveys. In that project, annual data from the Common Core of Data’s (CCD) Local Education Agency *nonfiscal* Universe Survey were transformed using methods of data editing and imputation into a complete longitudinal data set, called the School District Universe Survey Longitudinal File, which contains statistically accurate *nonfiscal* values for all CCD variables over a 13-year period. The variables it includes cover school enrollments, student demographics, staffing, and other areas.

The success of the creation of the LEA Universe Survey Longitudinal File for CCD nonfiscal data spurred an attempt to replicate the nonfiscal longitudinal work with the CCD school district

² U.S. Department of Education, National Center for Educational Statistics, The NCES Common Core of Data (CCD), “Local Education Agency (School District) Universe Survey Longitudinal Data”, 1986–1998.

fiscal (F-33) data for the school years 1989–90 through 1999–2000 (FY 1990 through FY2000) and merge the two longitudinal series of files into a combined longitudinal research file containing both the fiscal and nonfiscal data for the decade, for the 15,144 regular school districts that were open for at least some years during this time.³ The regular districts included in the longitudinal files serve the vast majority of the nation’s public school students.

B. Procedures

To produce the FNF database, analysts addressed four specific challenges that previous school finance researchers had identified when attempting to construct a *fiscal* longitudinal data set:

1. Identify which school districts to include in the definition of regular public elementary and secondary school districts.
2. Identify patterns of district consolidation and transfers of students.
3. Identify links between separate elementary and secondary districts serving the same students in different grades.
4. Impute statistically reasonable values for missing data.

Identifying “regular” districts. The first challenge complicating the development of a longitudinal research file is that the variety of administrative structures referred to as school districts in the *nonfiscal* universe of school districts and in the *fiscal* (F-33) school district universe are not the same.

Because the F-33 survey is limited to local governments within the United States, it excludes the state and federal school districts and the districts in the outlying territories, all of which are included in the *nonfiscal* district universe. (Federal school districts include those under the Bureau of Indian Affairs, and schools administered by the Department of Defense for DoD dependents.)

This challenge is well summarized by the following paragraph:

District-level analyses and comparisons can be complicated by the variety of administrative structures that exist across the nation in regular school districts. States such as Florida, Maryland, Nevada, and West Virginia have large districts that are coterminous with counties and encompass all levels and types of public schools. School districts in other states may exist in small communities with only one school, or in larger communities where all elementary schools are in one school district and all secondary schools are in another. In some states, all special education schools are administered by a few specific districts; while in other states each district may have all kinds of different schools and programs. This variety in the types of school districts makes comparison of school districts difficult.⁴

In addition, the *nonfiscal* NCES “TYPE” code, which classifies districts into quasi-administrative types based on whether they stand alone administratively, receive administrative

³The 15,143 regular school districts are aggregated into 11,481 unified (K–12) “pseudo-districts” in a second step. It should be noted that the database does not include data for the approximately 2,000 nonregular school districts (special education districts, regional districts, state institutions, and charter schools identified by CCD as districts, among others).

⁴ Johnson 2003, p. 112

services, provide administrative services locally or regionally, are state or federally operated, or have some other administrative structure, fails to differentiate between districts with “typical” or “regular” expenditures and those with “atypical” expenditures—districts that are exclusively special education or vocational education districts, for example.

This challenge was overcome in part by the creation and use of a new Agency Typology Analysis File, which served as a tool in helping to “type” school districts in such a way as to facilitate analysis of district-level finance data. In the Agency Typology Analysis File⁵ the variable FINANCE_TYPE has been derived, which allowed us to identify and include regular K–12 (“RG”) districts and regular separate elementary or secondary (“MB”) districts while excluding Department of Defense, Bureau of Indian Affairs, and most Charter school districts, for which the F-33 *fiscal* data are not available. It also allowed us to eliminate Educational Service Agencies,⁶ Special Education Districts,⁷ Vocational Districts,⁸ Nonoperational Districts,⁹ and a few other districts of unknown type from the FNF database.

Table 1 shows what percentage of all mean yearly expenditures, recorded in the unedited, yearly F-33 files, are in “nonregular” districts, and have thus not been included in the FNF database. Nationally, only 2.88 percent of total expenditures are attributable to “nonregular” districts. Thus, the vast majority of expenditures are included in the cases included in the FNF database.

Identifying district consolidation linkages. A second challenge that fiscal analysts encounter when attempting longitudinal analysis of school district *fiscal* files is that school district reorganizations and consolidations occur, particularly among those states with single-school and nonoperating school districts. The NCES CCD *nonfiscal* collectors spend a great deal of time and effort assessing the school districts that either remain in operation, close, or are incorporated into other school districts. However, there is no link on these individual files to show which school district takes responsibility for a district’s students in the year after it closes. This challenge was addressed by our having used both enrollment and geographic data to identify and include these linkages (variables NXTYRID1 and NXTYRID2) in the FNF database.

⁵Fowler, William J. and Glander, Mark. (forthcoming). *A School District Finance Typology File U.S. Department of Education*. Washington, D.C.: National Center for Education Statistics.

⁶Categorized as educational service agencies in the fiscal F-33 (SCHLEVEL=7) and the Nonfiscal type was either regional (“4”) or missing. Supervisory Union Centers (CCD type ‘3’) were included in this category. Also names were tested for specific terms for some states. All Michigan “intermediate” districts were classified as ESAs.

⁷Categorized as special education districts if all member schools were special education schools; or the IEP was 90 percent or more of membership and membership was greater than 10. Wisconsin school districts with “HANDCAP” in the name were included in this category. Also, an F-33 SCHLEVEL type of 5 or 7 (special ed/vocational ed or educational service agency) and the strings “SPEC” and “ED” in the name were included in this category.

⁸Categorized as vocational education districts if all member schools were vocational schools or Oklahoma districts with an F-33 SCHLEVEL of 5 (special ed/vocational ed) and specific terms in the name or an F-33 SCHLEVEL type of 5 or 7 (special ed/vocational ed or educational service agency) and the string ‘VOC’ in the name.

⁹Categorized as nonoperational if they had an F-33 SCHLEVEL code of ‘6’ or a grade range of N/N and no F-33 record.

Table 1. Mean annual total expenditures (FY1990 to FY2000) for all F-33 districts and for regular F-33 districts and the percent of total expenditures not in regular districts, by state (unimputed figures)

State	Annual total expenditures (in thousands) for all districts with F-33 data	Annual total expenditures for regular districts (in thousands)	Percent of annual total expenditures not in regular districts
Alaska	\$1,160,313	\$1,160,012	0.03
Alabama	3,513,783	3,513,783	0.00
Arkansas	1,971,597	1,937,213	1.74
Arizona	4,088,299	4,070,388	0.44
California	31,807,295	29,700,457	6.62
Colorado	3,867,536	3,826,957	1.05
Connecticut	4,368,404	4,365,510	0.07
District of Columbia	718,816	718,816	0.00
Delaware	783,693	721,217	7.97
Florida	13,378,020	13,378,020	0.00
Georgia	7,253,178	7,193,751	0.82
Hawaii	1,152,874	1,152,874	0.00
Iowa	3,133,497	2,965,802	5.35
Idaho	1,098,567	1,076,789	1.98
Illinois	12,523,528	12,342,012	1.45
Indiana	6,454,989	6,385,026	1.08
Kansas	2,705,993	2,705,993	0.00
Kentucky	3,173,516	3,173,516	0.00
Louisiana	3,822,914	3,822,914	0.00
Massachusetts	6,844,502	6,420,252	6.20
Maryland	5,647,446	5,647,446	0.00
Maine	1,442,026	1,418,528	1.63
Michigan	12,619,722	11,504,870	8.83
Minnesota	6,012,541	5,787,724	3.74
Missouri	5,038,779	4,874,273	3.26
Mississippi	2,054,958	2,054,450	0.02
Montana	869,298	858,008	1.30
North Carolina	6,562,622	6,559,119	0.05
North Dakota	639,704	602,003	5.89
Nebraska	1,792,567	1,731,969	3.38
New Hampshire	1,259,265	1,247,690	0.92
New Jersey	11,038,619	10,474,931	5.11
New Mexico	1,572,167	1,572,167	0.00
Nevada	1,607,845	1,607,845	0.00
New York	26,434,021	26,363,492	0.27
Ohio	11,414,802	10,746,883	5.85
Oklahoma	2,731,648	2,535,383	7.18
Oregon	3,375,196	3,214,637	4.76
Pennsylvania	14,222,484	13,062,777	8.15
Rhode Island	1,054,504	1,054,504	0.00
South Carolina	3,561,732	3,539,189	0.63
South Dakota	649,268	648,579	0.11
Tennessee	4,084,049	4,081,888	0.05
Texas	21,238,050	21,173,563	0.30
Utah	1,942,728	1,942,728	0.00
Virginia	6,845,321	6,783,648	0.90
Vermont	934,375	839,490	10.15
Washington	6,209,864	6,138,861	1.14
Wisconsin	6,272,627	6,256,513	0.26
West Virginia	1,842,903	1,842,903	0.00
Wyoming	659,059	659,059	0.00
National Totals	285,451,507	277,456,422	2.80

SOURCE: U.S. Department of Education, National Center for Education Statistics, F-33 Survey files 1990–2000.

Identifying linkages between separate elementary and secondary districts. The third challenge arises because of a particular variation in the organization of school districts in the United States: although the majority of school districts in the United States are “unified,” in that they manage schools serving all grades in the grade range from kindergarten through twelfth grade, some states and municipalities maintain separate elementary districts, whose students transfer to schools in separate secondary or unified districts for their secondary education.

Researchers should be aware that many measures, such as mean per pupil expenditures, are different for districts with different grade spans.

(One) reason for examining elementary districts, secondary districts, and unified districts separately is that there is a potential bias if all districts are examined together. This happens because expenditures are typically higher for secondary students than elementary students. In a state with mostly separate elementary districts and secondary districts, this difference in expenditures will be reflected in artificially high values for the disparity measures. In a state with mostly unified districts, these differences in spending will still occur, but they will not be observed as spending for elementary and secondary students is combined.¹⁰

For example, the Mean Per pupil Total Expenditure for school districts open during the 1999–2000 school year (PTOTEX00) is about \$9,200 for K–8 school districts, compared to \$10,800 for districts with a grade 9–12 span. (Source: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Fiscal-Nonfiscal File, Fiscal Years 1990 to 2000) Therefore, analyses that attempt to estimate the relation between expenditures and other school characteristics will be distorted when they compare school districts, ignoring the elementary/secondary differential.

To avoid these distortions, such comparisons should be carried out using the UFNF file of unified K–12 “pseudo-districts” we created. This file complements the primary longitudinal school district Fiscal-Nonfiscal (FNF) file. The *nonunified* FNF file in the database consists of one record for each of 15,143 regular public elementary and secondary school districts. That record contains both *fiscal* and *nonfiscal* information for each year from 1989–90 to 1999–2000 in which the school district was open. For years in which the school district was open, any missing *fiscal* information has been replaced with statistically reasonable estimates. The complementary UFNF file in the database contains *unified* K–12 “pseudo-districts,” and presents the same total information, but has combined the information from separate elementary districts with the “target” districts to which their students transfer for secondary education after leaving elementary grades. That file contains one record for each of 11,481 unified, K–12 “pseudo-districts.”

The selection of which of the two files in the database (FNF or UFNF) to use for analysis depends on the purpose of the study. Many educational research and evaluation studies which aim to compare school districts in a randomly selected sample will benefit from the availability of the unified K–12 “pseudo-district” UFNF file as a sampling frame: per pupil revenues and expenditures, student characteristics, and outcomes can be compared across similarly situated districts or district clusters (i.e., “pseudo-districts”).

On the other hand, the primary FNF file, presenting data for elementary, secondary, and unified districts in separate records, will be valuable for studies of (1) the differences in trends between

¹⁰ Hussar and Sonnenberg 2000, p. 7

elementary and secondary districts, (2) the differences between unified districts and separate elementary/secondary districts, and (3) district consolidations over time.

Filling in missing data. A fourth challenge for longitudinal analysis is to eliminate biases created by missing data. Data were missing for a variety of reasons, some of which were specific to individual years, and others which were survey-year independent. One cause of larger amounts of missing data in individual years was that the F-33 collection before 1995 was a sample of school districts for some states and years rather than being the universe of all districts. In FY1993, for example, F-33 was a universe survey in 41 states but a sample survey in 9 states. In FY1994 the F-33 data come from sample surveys in 8 states. Since 1995, the F-33 has been a universe collection of all public school districts, excluding charter school districts.

Because of the different universe definitions, the sampling in earlier years of the F-33 collection and for other reasons, there is not a perfect, one-to-one matching of records in the *nonfiscal* and *fiscal* F-33 data files. This is illustrated by table 2, taken from a preliminary feasibility study, which showed the number of districts in each year that were found only in either the *fiscal* or *nonfiscal* data files and the number that were found in both.

Table 2. Number of districts with nonfiscal or fiscal CCD data

Year	F-33 Bad ID	F-33 Fiscal only		CCD Nonfiscal only				Matched CCD Nonfiscal and F-33 Fiscal			
		No		Regular,	Other,		Other,	Regular,	Other,		Other,
		Students	Students	No Students	Regular, Students	No Students		No Students	Regular, Students	No Students	Other, Students
1990	276	66	31	1	48	659	203	4	15077	523	359
1991	230	94	32	3	2225	598	206	3	12819	420	336
1992	238	148	54	1	53	489	188	4	14890	578	321
1993	217	150	44	4	1745	706	260	1	13062	543	115
1994	87	112	10	0	2274	575	275	1	12369	650	129
1995	86	177	7	0	35	579	271	2	14483	663	135
1996	93	143	1	0	90	593	258	1	14453	670	145
1997	195	144	11	0	230	534	209	1	14418	713	197
1998	160	126	10	0	293	633	220	0	14366	662	188

SOURCE: American Institutes for Research. (2002, November). *Assessment of Effort Required to Incorporate F-33 Data Into the Longitudinal CCD District File for Twelve Years (1986–1987 through 1997–1998 School Years)*. Palo Alto, CA: Don McLaughlin and Charles Blankenship.

Irrespective of cause, each year, sampled or not, had occurrences of missing data, with more missing data existing in earlier years than recent ones. These missing data represented an important challenge to overcome, because missing data introduce bias into analyses, which treat a dataset as if it were complete. To address this challenge, we have imputed statistically reasonable values for missing finance survey data. For a district missing a value in a particular year, we used fiscal information received from that district in other survey years, along with other district characteristics that were not missing. For districts for which the file contained no fiscal information for any year (e.g., for districts included in the nonfiscal survey but never in the fiscal survey), we randomly imputed fiscal information from the distribution of nonfiscal information for similar districts. Because educational policy analyses are concerned with correlates of per pupil finance measures, all computations for imputation were carried out on per pupil revenues and expenditures, rather than total revenues and expenditures. More particulars about the imputations are presented in chapter II.

A similar challenge existed with regards to differences in reported values between the fiscal and nonfiscal membership counts (i.e. total fall enrollment), which appear in both data sources, and which would be essential for calculating per pupil fiscal measures. In the vast majority of cases, the enrollment counts match. However, in some cases they do not. To address this challenge, we identified all cases where the reported numbers were different in the fiscal vs. the nonfiscal files for investigation, viewed the trends in membership for plausibility, and chose the more plausible of the two reported values. In most cases, that was the nonfiscal membership, as those numbers had already undergone data validation and had been previously edited with imputed values. Of note,

...[these] differences do not necessarily indicate errors in either data collection system. F-33 only collects data on local school systems, while NCES collects information on all schools in a state, including those operated by state agencies. Also, many states administer fiscal issues differently than nonfiscal issues. For example, it is not unusual for some states to have a number of districts independent for nonfiscal purposes (day-to-day operation, curriculum, personnel), but consolidated for fiscal purposes. Hence, the NCES effort involves a listing of local education units and all their data, while the F-33 survey focuses on the fiscal aspects of governments only. (Hussar and Sonnenberg 2000, p. 6)

To summarize, analysts faced a number of challenges when attempting to construct the Longitudinal School District Fiscal-Nonfiscal (FNF) Database. The combined file required extensive editing and imputation and resolution of long-standing gaps in knowledge about school districts, such as their sending-receiving relationships and consolidation patterns.

The FNF database is designed for research use in testing hypotheses about school districts' longitudinal trends. Unlike the individual yearly CCD files from which they were assembled, the two longitudinal files are not just a combination of "snapshots" of the best available information, submitted by each LEA, at a given point in time. Rather, by linking the individual yearly CCD files together, each yearly element of each district's data was leveraged to identify reporting abnormalities in yearly trends, which were edited/imputed using modeling techniques. It is our hope that these longitudinally edited research files will facilitate analysis by helping to remove some of the challenges faced by researchers who need to work across multiple years of district fiscal and nonfiscal data.

The remainder of this documentation includes a User's Guide and five appendices. The User's Guide contains information on methodology reflecting certain conditions that are unique to the longitudinal 1990–2000 data files.

Appendix A and B—Record Layout and Data Elements Description gives the variable names and labels of the data elements discussed throughout the documentation, as well as their location on the data files.

Appendix C—Glossary defines all of the *fiscal* and *nonfiscal* data items.

Appendix D—Frequencies of Categorical Variables provides information about the frequency and distribution of data elements across local education agencies.

Appendix E—Ranges of Select Data Items provides information about the distribution of selected data elements across local education agencies.

Appendix F—Survey Form includes a facsimile of the F-33 data collection instrument for FY 2000.

II. User's Guide

A. Methodology

1. SCOPE

Data Sources. Data from several sources were combined for this effort. First, the 1990–2000 NCES F-33 files were obtained from Pinkerton Computer Consultants Inc. (PCCI), where the files had already undergone significant editing. Second, district-level data for 1990–2000 were extracted from the NCES CCD longitudinal nonfiscal database, which includes school- and district-level data for 1986–87 through 1998–99. Third, data from the 2000-01 Elementary and Secondary School Survey conducted by the Department of Education's Office of Civil Rights were used to identify school districts that provide primarily special education services, rather than providing a comprehensive education.

The longitudinal school district finance file combines data from the School District Universe Longitudinal File with extracts from the F-33 survey data for the school years 1989–90 through 1999–2000. (The CCD longitudinal files and documentation are available online at <http://nces.ed.gov/ccd/ccddata.asp>; this web site does not include some earlier years of NCES F-33 data; the Census Bureau's releases of F-33 data are available at <http://www.census.gov/govs/www/school.html>.; see the footnote, page 1 for a description of the differences between CCD and Census versions of the F-33 data.) The longitudinal school district finance file contains data for the 15,144 regular school districts that were open during some years of the 90s. It does not include data for the approximately 2,000 nonregular school districts (special or vocational education districts, regional districts, state institutions, charter school districts, and so on). The vast majority of the nation's public school students are served by the regular districts included in the longitudinal file.

These data provide the basis for studying trends in the relationships of school district characteristics, such as enrollment, locale, poverty, ethnic distributions, and student/teacher ratios, to revenues and expenditures for education.

The data are contained in two files: (1) a file with a record for each regular district, including elementary, secondary, and unified districts, and (2) a file of "pseudo-districts," in which all elementary districts' data have been incorporated into the local secondary or unified district to which its students progress after completing elementary school. The "pseudo-district" file represents the information as a set of 11,481 regular, unified districts that cover the full grade range from kindergarten to twelfth grade.

2. PROCEDURES

Selection of Districts. The American Institutes for Research (AIR) had originally developed the longitudinal nonfiscal file including only districts for which the CCD "TYPE" indicator was either "regular" or a "school component of a supervisory union" in a year in which the district reported students enrolled. This criterion results in the inclusion of some districts that are classified in other years as "regional" or "state-operated" (special education) schools. In recent years, charter schools (with TYPE = "other") were added for consistency, because in many states these districts were coded as "regular." PCCI, in conjunction with the Educational Statistical Services Institute (ESSI), generated a "FINANCE_TYPE" indicator for districts. This

“FINANCE_TYPE” was used to identify education service agencies, charter school districts, and districts outside the scope of F-33, all of which were excluded from this longitudinal file.

For creation of pseudo-districts combining elementary districts with their target secondary districts, a secondary-serving district (“SECLEA”) was identified for each elementary district. These SECLEAs were identified by AIR by comparing enrollments and addresses. This had previously been done for the 1992–93 school year; the 1992–93 results were updated for the 2000–01 school year for this project. The process of establishing these linkages is a time-consuming one, relying mostly on enrollment numbers and maps. Resources did not permit verification of the linkages for each year included in these files. Researchers who wish to make use of the elementary-secondary links on this file should note that these linkages have only been established for the two years mentioned. Applying these linkages to the whole 11 year span of the data file assumes they did not change during this period.

Tracking successor districts. NXTYRID1 and NXTYRID2: Some districts closed during the 11-year period. For each district that closed, *NXTYRID1* is the unique, NCES-assigned identification number (LEAID) of the district that inherited its students the year following the (first) closure. It was assigned by examining both distances between districts and changes in enrollments between successive years. Two districts, 2505340 and 4109810, closed, reopened, and closed again during the 11-year period. *NXTYRID2* indicates the districts that inherited their students after the second closure.

Selection of Measures. The 14-year longitudinal nonfiscal CCD district file, which includes data for 1986–87 through 1999–2000, was the source for the nonfiscal measures included in this longitudinal finance file. Fiscal measures include eleven revenue and expenditure measures taken from the F-33 survey of school districts, plus corresponding per pupil measures, computed by dividing total figures by the reported enrollment. Although the F-33 files contain their own estimate of enrollment, we used the enrollment figures from the CCD longitudinal nonfiscal database, which had been edited as part of building that file. There were four district records in which the F-33 enrollment figures appeared more reasonable than the CCD figures and the F-33 value was used.

The measures included on the longitudinal fiscal-nonfiscal database are shown in table 3. The left-hand column indicates the SAS variable name, to which a 2-digit year indicator was added as a suffix (except for LEAID, SECLEA, NXTYRID1, NXTYRID2, and YRS).

With two exceptions, each of the fiscal and nonfiscal measures is accompanied by a one-character imputation indicator, which indicates whether the value is imputed (“M”) or reported (“R”). The SAS variable names of the imputation indicators are identical to the names of the corresponding fiscal nonfiscal measures, except for insertion or replacement of the sixth character by “M.” The exceptions are (1) that imputation indicators for the per pupil fiscal measures are not included because they are exactly the same as the indicators for the total fiscal measures; (2) that a single imputation indicator is provided for race counts.

Table 3. Variables included on the CCD longitudinal district fiscal-nonfiscal database

Variable name	Definition	Primary Source
Index measures		
LEAID	NCES seven-digit school district identifier	CCD Agency File
SECLEA	For elementary districts, the LEAID of the district receiving most of its students for secondary education	New
NXTYRID1, NXTYRID2	LEAID inheriting students from a closed LEA	New
YRS	String variable: each character indicates the district status for a year of data; the first character is the year 1989/90, the second 1990/91, and so on. Status values are: Y (LEA open, w schools), N (LEA but no schools), or M (LEA not open)	New
Nonfiscal measures		
MEMBER	Total enrollment	CCD Agency File
FTE	Total number of full-time equivalent teachers	CCD Agency File
SPECED	Number of special education students	CCD Agency File
GSLO	Lowest grade with pupils enrolled	CCD Agency File
GSHI	Highest grade with pupils enrolled	CCD Agency File
LOCALE	Community type of most schools in district	CCD School Aggregate
FLE	No. of students eligible for free lunch program	CCD School Aggregate
ASIAN, WHITE, BLACK, HISP, AMIND	Counts of race/ethnic groups in enrollment	CCD School Aggregate
Fiscal measures		
PTOTRV, TOTRV	(Per pupil) total revenue	F-33
PFEDRV, FEDRV	(Per pupil) federal revenue	F-33
PSTREV, STREV	(Per pupil) state revenue	F-33
PLOCRV, LOCRV	(Per pupil) local revenue	F-33
PTOTEX, TOTEX	(Per pupil) total expenditures	F-33
PCELSC, CELSC	(Per pupil) current elementary and secondary expenditures	F-33
PCINST, CINST	(Per pupil) current instructional expenditures	F-33
PCSSVC, CSSVC	(Per pupil) current support service expenditures	F-33
PCOTHR, COTHR	(Per pupil) current other expenses	F-33
PCAPOU, CAPOU	(Per pupil) capital outlays	F-33
PNELSC, NELSC	(Per pupil) nonelementary/secondary expenditures	F-33

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000

To facilitate analysis, some additional identifier fields have been added to the file (see section C of the User's Guide below). Also, the following measures of school district wealth, mapped from the 1990 and 2000 censuses, have been added.

- HCT012001_Total Median Household Income in 1999—All
- HCT012002_Owner Median Household Income in 1999—Owners
- HCT012003_Renter Median Household Income in 1999—Renters
- Med_HH_income_1989 Median Household Income in 1989
- Med_HH_Value_1989 Median Household Value in 1989
- Med_HH_Value_1999 Median Household Value in 1999

In all, there are 605 variables on the 11-year file of regular school districts. It includes

- 22 index, identifier and census data variables;
- 132 nonfiscal measures;
- 88 imputation flags for nonfiscal measures;
- 242 fiscal measures; and
- 121 imputation indicators for fiscal measures.

The file of “pseudo” school districts has the same contents with these exceptions.

- SECLEA, NXTYRID1 and NXTYRID2 have been dropped.
- The low and high grade values for individual years (GSLOxx and GSHIxx) have been dropped and replaced with single low and high grade values for all the years of data (GSLO and GSHI).
- A Y/N flag (PSEUDO) has been added to indicate whether the district is a “pseudo” district.
- A 0/1 flag (NO12) has been added to indicate whether the district has a 12th grade (‘1’ indicates no 12th grade).
- A character string (IDSTRING) has been added for “pseudo” districts. It contains the LEAIDs of the lower grade level schools that are included in the pseudo district.

This makes for a total of 563 variables on the pseudo district file. It includes

- 24 index, identifier and census data variables;
- 110 nonfiscal measures;
- 66 imputation flags for nonfiscal measures;
- 242 fiscal measures; and
- 121 imputation indicators for fiscal measures.

Imputation. Imputation was carried out in four stages: (1) identification of nonmissing data that are likely spurious; (2) creation of intermediate variables; (3) imputation of intermediate variables for cases missing all fiscal information in years; and (4) imputation of individual year-by-year district values.

1. *Edit checks.* Previously, in developing the longitudinal CCD nonfiscal database, an important step was the identification and removal of obvious figures likely to be the result of a reporting error, such as enrollments that jumped by a factor of four for one isolated year while the number of teachers remained constant. Similar checks were performed on the fiscal variables as part of the imputation process; however, in virtually no cases could we conclude that a 1-year spike (upwards or downwards) in revenues was spurious. The complexity of fiscal transactions, including transfers of funds between districts, yields spikes that are credibly accurate fiscal reports. Therefore, we did not edit any reported values other than a few zeros. Except for those few zeros, all of our imputations were to replace missing values in the original files. We imputed for both

missing records and the cases not included in samples in some years. There were very few or no cases with some missing and some nonmissing F-33 variables.

2. *Intermediate variables.* First, we transformed all fiscal measures to per pupil measure by dividing by the corresponding membership measure. Two choices were available for the denominator of this ratio: the MEMBER measure on the school district universe longitudinal file and V33 on the fiscal file. The MEMBER measure had undergone both longitudinal editing (comparison to adjacent years) and relational editing (comparison to FTE counts) and imputation in the course of creating the longitudinal file. For this reason, it was considered the more reliable of the two measures. In the vast majority of cases, these values agreed. Nearly all of the cases in which they did not agree were districts for which the MEMBER values had previously been edit-checked and replaced with more reasonable values, so those values were used for the denominator. In a small number of cases (n=4) the V33 value was considered more reasonable and was used as the denominator. Table 4 summarizes the discrepancies found between the CCD and F-33 enrollment counts.

Table 4. Frequencies of discrepancies in enrollment counts

Table 11. Frequency of discrepancies in enrollment counts						
Financial year	Discrepancy				Imputed CCD values	No discrepancy
	One is zero	One is missing	Neither is missing or zero			
			Discrepancy < 10 percent or < 50	Discrepancy >= 10 percent and >= 50		
1990	43	27	6,862	410	21	7,563
1991	26	2,195	5,479	318	39	6,803
1992	26	31	605	44	539	14,015
1993	14	1,698	69	40	17	12,767
1994	18	2,217	18	17	12	12,157
1995	8	14	386	12	13	13,891
1996	5	11	10	20	22	14,193
1997	2	14	571	35	1,486	13,562
1998	11	20	464	21	911	13,611
1999	3	9	612	23	38	13,429
2000	5	17	730	98	5	13,235

SOURCE: U.S. Department of Education, National Center for Education Statistics, F-33 Survey files 1990–2000 and The NCES Common Core of Data (CCD), “Local Education Agency (School District) Universe Survey Longitudinal Data”, 1986–1998 (with previously unpublished data.)

Second, we estimated a linear trend for each fiscal measure of per pupil revenues and expenditures, and for each district with at least 3 years’ data. Using that linear trend, we estimated a value for 1995 (the middle year of the decade). The estimated value for 1995, of course, was different from the actual value for 1995. The estimated 1995 value and the estimated annual rate of change were used as intermediate variables in the imputation. For districts with 1 or 2 years’ data, the mean value was used as the 1995 estimate and the annual rate of change estimate was set to zero. For other districts, the estimated 1995 mean was constrained to be within the highest and lowest reported values for individual years, and the slope was constrained so that the linear estimate for extreme years (1990 and 2000) would be nonnegative. If the slope was sufficiently positive that the

extrapolated estimate for 1990 would be negative, the slope was reduced by a factor that would yield an extrapolated value of 0 for 1990. Similarly, if the slope was sufficiently negative that the extrapolated estimate for 2000 would be negative, the slope was increased (made less negative) by a factor that would yield an extrapolated value of 0 for 2000.

3. *Imputation for districts with no fiscal data.* Only a few districts had no years' data (16 of 7,727 small districts and 4 of 7,417 large districts were missing each measure in all years). For these districts, the first step was to impute values for the estimated 1995 value and for the annual rate of change. The procedure involved five steps:

- (i) The file was divided in halves: districts with average enrollment of 1,000 or more (large districts) and districts with average enrollment less than 1,000 (small districts). The purpose of this division was to avoid imputing large random variation for large districts: predictions of per pupil fiscal measures were uniformly more accurate for large districts than for small districts, and the regression error estimates were used to add appropriate unpredicted (random) variation to the imputed values. Carrying out the imputation separately for large and small districts improved the stability of the results.

- (ii) A preliminary linear regression was computed, predicting the estimated 1995 mean and the annual rate of change from the following predictors: highest grade, lowest grade, 11-year (1990 – 2000) averages of membership, teacher/pupil ratio, percent special education, percent free lunch eligible, percent black, percent Hispanic, and state indicators.

In order to preserve the correlation among the fiscal measures, the first fiscal measure imputed, PCELS, per pupil current elementary/secondary expenditure, was included as a predictor in the model for the other expenditure measures and for per pupil total revenues, and per pupil total revenue, PTOTRV, was included in the model for the other revenue measures.

- (iii) Observations whose values are more than 3.5 standard deviations from the values predicted by the linear regression were deleted from a temporary file. The purpose of this was to avoid imputing outliers. The effect of this was to reduce the standard errors resulting from the final linear regression and thus the size of the random variation in the imputations.

- (iv) A final linear regression was estimated, replicating the preliminary regression on the reduced dataset. The regression parameters and root mean squared error were retained for the imputation in the next step. The values of R^2 and root mean squared error (r.m.s.e.) are shown in table 5. The predictive precision is greater for large districts and estimated means than for small districts and rates of change; and it is less for capital outlays and nonelementary/secondary expenditures than for other measures.

- (v) The regression weights derived in steps i – iv above were applied to the predictor measures for the districts missing the dependent variable to obtain point estimates. These weights indicate the relations among the various measures across the database, and were used here to ensure that imputed values have the same relations to measures that are present as the reported values for that measure do. A random approximately normal deviate with standard deviation equal to the regression root mean squared error was

added to represent the unpredicted proportion of variance. To avoid imputing outliers, the random normal deviate was truncated at ± 2 . Thus, for example, the random component for the estimated 1995 mean per pupil current elementary and secondary expenditure was constrained between $-\$1,294$ and $+\$1,294$ for large districts and $-\$2,458$ and $+\$2,458$ for small districts (see table 5).

4. *Imputation of individual year values.* At the completion of step 3 estimated 1995 means and annual rates of change are available for all districts on the file. Imputation was then carried out independently, one year at a time, for each of the other years. The procedure for imputing individual years replicated the five-step procedure for imputing estimated 1995 means and annual rates of change, with the exception that the individual district's estimated 1995 mean and annual rate of change were included as predictors.

Table 5. Regression statistics for predictions of estimated 1995 score and annual rate of change

Measure	Estimated 1995 score				Annual rate of change			
	Large districts		Small districts		Large districts		Small districts	
	R^2	r.m.s.e. (in dollars)	R^2	r.m.s.e. (in dollars)	R^2	r.m.s.e. (in dollars)	R^2	r.m.s.e. (in dollars)
PCELSC	0.987	647	0.962	1,229	0.924	64	0.622	196
PCINST	0.998	152	0.994	296	0.981	22	0.943	52
PCSSVC	0.995	141	0.984	278	0.935	20	0.848	48
PCOTHR	0.967	46	0.893	102	0.638	7	0.474	15
PCAPOU	0.779	329	0.658	432	0.257	94	0.174	114
PNELSC	0.71	52	0.639	52	0.318	8	0.266	10
PTOTEX	0.996	421	0.987	877	0.893	109	0.885	169
PTOTRV	0.997	334	0.983	1,015	0.949	69	0.86	190
PFEDRV	0.942	92	0.724	291	0.737	13	0.303	41
PSTREV	0.952	677	0.901	1,105	0.911	60	0.765	126
PLOCRV	0.964	720	0.935	1,187	0.849	63	0.798	132

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

Two additional constraints were placed on the imputed values: (1) if enrollment was zero (and fiscal information was missing), the fiscal measures were set to zero; and (2) if the imputed value was negative, it was set to zero. For the measures that had few reported zeros, there were only a handful of negative imputations, and for the measures with many zeros (such as nonelementary/secondary expenditures), a few hundred negative imputations were reset to zero. Generally, the resulting percentages of zeros among imputed values matched the percentages for reported values.

The average fit statistics across 11 years for individual imputation regressions are shown in table 6. The relations between the fiscal measures and their predictors were quite strong, the only exception being capital outlays.

Table 6. Average fit regression statistics for predictions of fiscal measures for individual years

Measure	Large districts		Small districts	
	R ²	r.m.s.e. (in dollars)	R ²	r.m.s.e. (in dollars)
PCELSC	0.998	217	0.992	563
PCINST	0.999	106	0.995	272
PCSSVC	0.998	92	0.991	212
PCOTHR	0.989	27	0.973	51
PCAPOU	0.628	516	0.516	625
PNELSC	0.948	26	0.904	27
PTOTEX	0.993	555	0.987	902
PTOTRV	0.998	309	0.989	807
PFEDRV	0.989	45	0.965	129
PSTREV	0.996	196	0.984	452
PLOCRV	0.996	235	0.984	596

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

The numbers districts for which values were imputed is shown in table 7. The vast majority of imputations were for missing data in 1991, 1993, and 1994. Generally, districts were either missing all fiscal measures for a year or none.

Table 7. Numbers of districts for which fiscal measures were imputed

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
PCELSC	60	2,208	51	1,700	2,218	15	11	20	20	9	23
PCINST	60	2,208	51	1,700	2,218	15	11	20	20	9	23
PCSSVC	60	2,208	51	1,700	2,218	15	11	20	20	9	23
PCOTHR	60	2,209	51	1,701	2,218	15	11	20	20	9	24
PCAPOU	60	2,208	52	1,700	2,218	15	11	20	20	9	23
PNELSC	70	2,222	69	1,716	2,224	21	16	33	34	23	34
PTOTEX	60	2,208	51	1,700	2,218	15	11	20	20	9	23
PTOTRV	60	2,208	42	1,700	2,218	15	11	20	20	9	23
PFEDRV	60	2,208	42	1,700	2,218	15	11	20	20	9	23
PSTREV	60	2,208	42	1,700	2,218	15	11	20	20	9	23
PLOCRV	60	2,208	42	1,700	2,218	15	11	20	20	9	23

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

Once the imputation was completed for per pupil revenues and expenditures, total fiscal measures were recreated by multiplying per pupil measures by enrollments. This was done to facilitate analyses that use total measures. The reason for imputing per pupil measures rather than total measures was to preserve the relations among fiscal and nonfiscal measures. For example, a relationship between race and expenditures will show up not in the correlation of race with total expenditures but in the correlation of race with per pupil expenditures.

Creation of Pseudo-Districts. As a final step, elementary districts were removed from the file, and their data were aggregated into the figures for unified districts, creating a file of pseudo-districts, all with grade spans from kindergarten (or prekindergarten) through grade 12. In fact, however, it was impossible to find secondary districts to match with 119 elementary districts. All but 6 of these had fewer than 25 students in enrollment in any year, and all but 7 of the remaining 113 districts were closed after 1991–92. The 6 nonmatched elementary districts with 25 or more students include 5 in Connecticut and Vermont that arrange to send their students to

private institutions for secondary education, and 1 in South Dakota serving schools on Indian reservations.

Aggregation of counts, revenues, and expenditures consisted merely of adding the corresponding values for the districts combined. Per pupil revenue and expenditure measures were obtained by computing the ratio of the combined total measures divided by the combined enrollments. Grade spans were aggregated by identifying the highest and lowest grades served by any of the districts in the combination.

3. RESULTS

As a check on the meaningfulness and utility of the information in the CCD longitudinal fiscal-nonfiscal district file, we computed overall statistics based on imputed and nonimputed data. The results are shown in tables 8 through 11. In table 8, the trends in fiscal measures based on the longitudinal database, prior to imputing missing data, are displayed as averages of per pupil measures, weighted by district membership. Because these are average per pupil figures, they do not show the distortions that total revenue and expenditure figures would show as a result of the substantial missing data in 1991, 1993, and 1994.

Table 8. Average per pupil expenditures and revenues, before imputation, in dollars, by item

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
PCELSC	4,434	4,726	4,793	5,079	5,244	5,415	5,567	5,755	6,027	6,338	6,730
PCINST	2,684	2,880	2,928	3,120	3,213	3,349	3,458	3,585	3,750	3,940	4,187
PCSSVC	1,534	1,622	1,627	1,717	1,789	1,819	1,862	1,912	2,010	2,120	2,253
PCOTHR	216	224	238	241	242	247	247	259	267	278	289
PCAPOU	425	448	490	488	499	548	616	709	776	868	949
PNELSC	69	73	71	65	77	88	92	76	79	81	85
PTOTEX	5,100	5,429	5,546	5,833	6,036	6,277	6,526	6,800	7,168	7,602	8,087
PTOTRV	5,014	5,316	5,483	5,819	5,977	6,214	6,416	6,700	7,051	7,454	7,930
PFEDRV	292	306	346	357	387	390	394	405	441	479	528
PSTREV	2,296	2,434	2,511	2,715	2,728	2,919	3,040	3,206	3,388	3,608	3,871
PLOCRV	2,427	2,576	2,603	2,747	2,862	2,906	2,982	3,089	3,222	3,367	3,531

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

In the national average, the average per pupil revenues and expenditures after imputation, shown in table 9, are very similar to the averages prior to imputation. Differences would show up in the total revenues and expenditures.

Table 9. Average per pupil expenditures and revenues, after imputation, in dollars, by item

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
PCELSC	4,434	4,700	4,793	5,082	5,248	5,415	5,567	5,755	6,027	6,338	6,730
PCINST	2,684	2,864	2,928	3,122	3,212	3,349	3,458	3,585	3,750	3,940	4,187
PCSSVC	1,534	1,611	1,627	1,718	1,795	1,819	1,862	1,912	2,010	2,120	2,254
PCOTHR	216	225	238	242	241	247	247	259	267	278	289
PCAPOU	425	448	490	487	500	548	616	709	776	868	950
PNELSC	68	72	71	63	77	88	92	76	79	81	85
PTOTEX	5,095	5,398	5,543	5,829	6,038	6,273	6,522	6,797	7,166	7,596	8,085
PTOTRV	5,014	5,284	5,459	5,818	5,981	6,212	6,413	6,698	7,049	7,451	7,927
PFEDRV	291	310	346	359	385	390	394	405	441	479	527
PSTREV	2,297	2,431	2,512	2,722	2,734	2,919	3,040	3,207	3,389	3,609	3,871
PLOCRV	2,425	2,543	2,602	2,737	2,861	2,903	2,979	3,086	3,219	3,364	3,528

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

The averages of imputed per pupil revenues and expenditures, shown in table 10, are somewhat more variable, primarily because they are based on much smaller sample sizes, except in 1991, 1993, and 1994. For example, the average imputed per pupil nonelementary/secondary expenditures for 1996 are \$127, compared to \$92 for reported values, but only 16 districts are included in the \$127 average, so that variation is well within the normal range of variation in per pupil nonelementary/secondary expenditures among districts.

Table 10. Average per pupil expenditures and revenues, imputed cases, in dollars, by item

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
PCELSC	4,470	4,018	4,779	5,161	5,314	5,181	5,303	5,741	6,023	6,040	6,585
PCINST	2,694	2,428	2,837	3,162	3,202	3,091	3,155	3,439	3,639	3,594	4,016
PCSSVC	1,597	1,349	1,715	1,736	1,901	1,846	1,912	2,043	2,117	2,222	2,341
PCOTHR	179	241	226	263	211	243	236	260	268	224	232
PCAPOU	663	450	480	456	507	418	331	624	886	959	1,255
PNELSC	45	46	84	41	61	107	127	91	80	65	80
PTOTEX	4,717	4,673	5,174	5,756	6,059	5,423	5,639	6,116	6,585	6,069	7,512
PTOTRV	4,595	4,461	5,231	5,805	6,049	3,791	3,751	4,921	5,274	4,258	4,948
PFEDRV	181	416	401	409	364	222	196	265	278	183	182
PSTREV	2,924	2,356	3,149	2,880	2,848	3,065	3,161	3,842	3,880	3,815	3,872
PLOCRV	1,490	1,688	1,583	2,515	2,836	503	394	814	1,116	261	893

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

Finally, the average per pupil revenues and expenditures are shown in table 11 for the 11,481 pseudo-districts, the regular K–12 districts created by aggregating elementary district figures into the appropriate secondary and unified districts. These figures are identical to the corresponding figures in table 9, verifying that folding the elementary districts into K–12 pseudo-districts neither lost nor created any students or dollars.

Table 11. Average per pupil expenditures and revenues for pseudo-districts, in dollars, by item

Measure	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
PCELSC	4,434	4,700	4,793	5,082	5,248	5,415	5,567	5,755	6,027	6,338	6,730
PCINST	2,684	2,864	2,928	3,122	3,212	3,349	3,458	3,585	3,750	3,940	4,187
PCSSVC	1,534	1,611	1,627	1,718	1,795	1,819	1,862	1,912	2,010	2,120	2,253
PCOTHR	216	225	238	242	241	247	247	259	267	278	289
PCAPOU	425	448	490	487	500	548	616	709	776	868	950
PNELSC	68	72	71	63	77	88	92	76	79	81	85
PTOTEX	5,095	5,398	5,543	5,829	6,038	6,273	6,522	6,797	7,166	7,596	8,085
PTOTRV	5,014	5,284	5,459	5,818	5,981	6,212	6,413	6,698	7,049	7,451	7,927
PFEDRV	291	310	346	359	385	390	394	405	441	479	527
PSTREV	2,297	2,431	2,512	2,722	2,734	2,919	3,040	3,207	3,389	3,609	3,871
PLOCRV	2,425	2,543	2,602	2,737	2,861	2,903	2,979	3,086	3,219	3,364	3,528

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

The files created in this project are intended for use in educational policy research. Because missing data have been imputed statistically for some districts, including appropriate random variation, these values should not be used for displaying revenues and expenditures of individual districts. They are appropriate for presentation of summary figures, such as means, variances, correlation coefficients, and regression coefficients.

B. Missing Data

Missing values are indicated by a “.” which is the normal indicator in SAS that a variable has a missing value. Values are missing in those years when a district was not active. Not all districts were active in all the years covered by the longitudinal files, and some that were active were not covered by the F-33 (see “Sample Use” below). For those years where there was no original record for these districts, the revenue and expenditure fields were set to “.” (missing) at the outset of the longitudinal imputation process. Fields that were not imputed (e.g., for the years after a district closed), retained the “.” missing value.

A zero in an unimputed fiscal field may also indicate missing or not-applicable data. In these cases, the value was carried over from the source F-33 file, where missing data items are indicated as 0. In the data cycles prior to FY 1999, it is not possible to determine whether a reported 0 represents *not applicable* or whether the data are expected but missing. Beginning with the FY1999 survey, flags have been added which give the data user more information about whether the data were reported, adjusted, or not expected. In the cases where a 0 represents *not applicable*, the district does not have that type of revenue or that type of expenditure. In small districts, staff and other costs may cross functions. For example, the principal of a school in a one-school LEA may serve as the LEA superintendent. In some cases, this person’s salary is only reported under LEA administration instead of allocated to both LEA administration and school administration functions.

C. Unit Identifiers

Five variables serve as the primary identification tools with which to examine the data in this release: the NCES identification code (LEAID), Federal Information Processing Standards state code (FIPST), metropolitan statistical area codes (CMSA), school level code (F33_SCHL), and government type (GOVT_TYPE).

LEAID: Of the five identification variables, the LEAID is the primary identifier for this data release. The LEAID is an identification code assigned to each LEA on the CCD data files. The LEAID has seven characters. These consist of a two digit state code followed by a five-digit number that is unique to each agency within the state. LEAIDs are used to identify districts. They remain the same across the years of data collection.

LEAIDs also allow users to match data from the CCD nonfiscal surveys. These surveys include the School Universe (school level), LEA Universe (school district level), and State Nonfiscal (state level) surveys. It is also possible to link school data with district data using the NCES identification code system, although it is important to note that school level finance data are not available. Lastly, data users may use the LEAIDs to match data from other NCES surveys.

FIPS State code (FIPST): Federal Information Processing Standards (FIPS) codes allow the records to be identified with specific geographic areas. The FIPS codes include both state and Metropolitan Statistical Area codes. Table 12 on the next page outlines FIPS state codes by state name and state abbreviation.

Metropolitan Statistical Area code (CMSA): This six-digit field has two parts. The first two digits designate the consolidated metropolitan statistical area. This is '00' for MSAs, and nonzero digits for PMSAs. The last four digits are the unique MSA or PMSA code. The field is all zeros for agencies not located in a metropolitan area. For a list of FIPS metro codes refer to the following website: <http://www.census.gov/population/estimates/metro-city/99mfips.txt> (metro).

Table 12. Federal Information Processing Standards State Codes, by state abbreviation and state name

State abbreviation	State name	FIPS State code
AL	Alabama	1
AK	Alaska	2
AZ	Arizona	4
AR	Arkansas	5
CA	California	6
CO	Colorado	8
CT	Connecticut	9
DE	Delaware	10
DC	District of Columbia	11
FL	Florida	12
GA	Georgia	13
HI	Hawaii	15
ID	Idaho	16
IL	Illinois	17
IN	Indiana	18
IA	Iowa	19
KS	Kansas	20
KY	Kentucky	21
LA	Louisiana	22
ME	Maine	23
MD	Maryland	24
MA	Massachusetts	25
MI	Michigan	26
MN	Minnesota	27
MS	Mississippi	28
MO	Missouri	29
MT	Montana	30
NE	Nebraska	31
NV	Nevada	32
NH	New Hampshire	33
NJ	New Jersey	34
NM	New Mexico	35
NY	New York	36
NC	North Carolina	37
ND	North Dakota	38
OH	Ohio	39
OK	Oklahoma	40
OR	Oregon	41
PA	Pennsylvania	42
RI	Rhode Island	44
SC	South Carolina	45
SD	South Dakota	46
TN	Tennessee	47
TX	Texas	48
UT	Utah	49
VT	Vermont	50
VA	Virginia	51
WA	Washington	53
WV	West Virginia	54
WI	Wisconsin	55
WY	Wyoming	56

SOURCE: U.S. Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory. *Federal Information Processing Standards Publication 5-2, Codes for the Identification of the States, The District of Columbia and the Outlying Areas of the United States, and Associated Areas.*

Gaithersburg, MD: 1970.

School level code (F33_SCHLEV): This field has been carried over from the F-33 data file. It is the most recent value for the LEA in the years covered in these data files. It has the following values.

- 01 = Elementary School System only
- 02 = Secondary School System only
- 03 = Elementary/secondary School System
- 05 = Vocational or Special Education School System
- 06 = Nonoperating School System
- 07 = Education Service Agency

Government type code (GOVT_TYPE): This code is the third digit of the CENSUSID field. (The CENSUSID is the unique school district identifier assigned by the Census Bureau to district in the F-33 survey. It is not included in these data files). It indicates the type of school district government. These codes changed after the 1993 survey cycle. The codes are outlined in table 13 below.

Table 13. Codes for school district government types, by code and data collection cycle

Third digit of CENSUSID Changes in 1 digit agency type code over years (Type/Description)	
1990 to 1993 Cycles	1994 to 1998 Cycles
0 / State Dependent School Systems	0 / State Dependent School Systems
5 / Independent School Systems	5 / Independent School District
7 / County Dependent School Systems	1 / County Dependent School System
8 / City Dependent School System	2 / City Dependent School System
9 / Township Dependent School system	3 / Township Dependent School System

SOURCE: U.S. Department of Commerce, Bureau of the Census, Previously unpublished tabulation.

D. Other Related Surveys

Common Core of Data (CCD)

The CCD is a comprehensive, annual, national statistical database of information concerning all public elementary and secondary schools and school districts. As previously noted, CCD is made up of a set of five surveys: Public School Universe, Local Education Agency (School District) Universe, State Nonfiscal, National Public Education Finance Survey (NPEFS), and F-33 surveys. All CCD data are provided by the SEAs and are edited by the Census Bureau.

The NPEFS component of CCD is of particular interest to education finance researchers. This survey collects state totals of school finance data. NPEFS includes expenditures for special state-run schools and charter schools that may not be included in the F-33. NPEFS data represent the total spending on public elementary and secondary education for states and the nation, and are used in determining state funding allocations for a number of federal education programs including those authorized by Title I of the Elementary and Secondary Education Act of 1965.

E. Changes to the F-33 Survey 1990 to 2000

Changes across survey cycles in methodology, survey format and reporting, and unit identifiers are detailed in the following notes. This information may be important to the user planning longitudinal analysis.

Sample Use

Prior to fiscal year 1995, every F-33 survey was a sample survey except those years ending in 0, 2, and 7. Beginning with fiscal year 1995, data were collected and processed for every LEA. Such reporting constitutes a universe survey. In fiscal years 1991, 1993, and 1994 only sample data were submitted by some states. Table 14 below illustrates which states have sample data on the F-33 file for these years (all other states have universe data in those years). The longitudinal school district finance files have imputed data for these years.

Table 14. Counts of school districts in sample and universe years of the School District Finance Survey (Form F-33), various years for sampled states, by state and year

State	1990–1991 (sampled year)	1991–1992 (universe year)	1992–1993 (sampled year)	1993–1994 (sampled year)
Arizona	94 ¹	229	231	229
Arkansas	101 ¹	339	134 ¹	134 ¹
Colorado	83 ¹	196	74 ¹	75 ¹
Georgia	73 ¹	183	66 ¹	197
Kentucky	76 ¹	176	86 ¹	86 ¹
Mississippi	83 ¹	163	80 ¹	153
Montana	142 ¹	560	538	517
New Jersey	370 ¹	608	175 ¹	176 ¹
New Mexico	45 ¹	91	41 ¹	41 ¹
Oklahoma	105 ¹	605	76 ¹	76 ¹
Oregon	117 ¹	326	323	305
South Dakota	81 ¹	199	83 ¹	83 ¹
Total	1,370	3,675	1,907	2,072

¹Indicates a state that was sampled in the specified year.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), School District Finance Survey (Form F-33), various years.

F. Issues for Researchers

1. Effects of enrollment changes on per pupil statistics

It is important for researchers to bear in mind that per pupil revenue and expenditure values are easily skewed in the short term by dramatic changes in enrollment. When a district undergoes a dramatic change in enrollment (beyond doubling or halving), expenditures can be expected to change in the same direction, but they can't change instantaneously. When enrollments contract, teachers, paid the same amount, teach smaller classes, while the LEA figures out how to rearrange teaching loads (and reduce the staff). When enrollments expand rapidly, teachers have fuller classrooms until more teachers can be hired and more classrooms built. In the first case, we would see expenditures per pupil rise during the imbalance, and in the second case, we would see them fall. This is visible when looking at per pupil amounts longitudinally. For example, in table 15, you will see that the Kelton, TX school district (LEAID = 4825290) experienced declining membership during the 1990s.

Table 15. Kelton District's yearly membership and elementary/secondary expenditure data

Financial year	Total elementary/secondary expenditure	Membership	Per pupil elementary/secondary expenditure
1990	\$698,000	72	\$9,694
1991	718,000	51	14,078
1992	705,000	60	11,750
1993	647,000	55	11,764
1994	762,000	62	12,290
1995	740,000	65	11,385
1996	512,000	41	12,488
1997	501,000	36	13,917
1998	586,000	44	13,318
1999	544,000	41	13,268
2000	601,000	10	60,100

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000, Previously unpublished tabulation.

Its low membership resulted in a high per pupil elementary/secondary expenditure rate (over \$11,000 for most of the nineties), but when their membership dropped from 41 in 1998–99 to 10 in 1999–2000, this per pupil measure jumped from \$13,268 to \$60,100.

2. Outlier Values

There are 429 records on the longitudinal Fiscal-Nonfiscal (FNF) with a value for current elementary and secondary expenditures per pupil in 1 year that have been defined as an outlier value because they are more than 3 standard deviations from the mean of the other years for that LEA (standard deviation defined on the others) and different by a factor of 1.5 (in either direction). For the last year (1999–2000), due to the fact of increasing trends, an additional qualification was imposed that the value be different from the preceding year by a factor of more than 1.5. Only LEAs with at least 4 years of data were labeled outliers, because it is questionable to define an outlier year with only 3 or fewer years of data. Most of the LEAs with outlier values have 11 years of data. These records have been flagged (OUTLIER = 'Y') to assist researchers identify districts with interesting data, perhaps worthy of a substantive school finance study. It is important to understand that a value being an “outlier” does not mean it is necessarily incorrect. Generally speaking, outliers either occur here because: (a) something qualitatively unusual occurred in the LEA or (b) there was a reporting error. While we hope to have removed a large portion of the reporting errors through editing and imputation, we have tried even harder to avoid removing any of the true outliers, which result from real phenomenon. With that in mind, tables 16, 17, and 18 provide more specifics on these 429 outlier values. They include the outlier value, the mean of the value in other years and the difference between the outlier value and the mean. Also included is the enrollment for the outlier year and the mean of the enrollment in other years. The last column is a measure of the degree to which the variation in the expenditure value is related to the variation in membership. It is the difference between the ratio of the expenditure outlier value to the expenditure mean, and the ratio of the mean of the enrollment in the nonoutlier years to the enrollment in the outlier year. So, for example, if the membership in the outlier year was only half what it was in other years, the per pupil expenditure would be expected to double, and the value in the last column would be zero, indicating that the outlier expenditure value can be explained entirely by the change in enrollment. On the other hand, the higher the

value in the last column, the less the outlier per pupil expenditure value can be explained by the enrollment that year.

Table 16 lists the 20 cases (of the 429) with the highest outlier values; table 17 lists the 20 cases with the highest enrollments; table 18 lists the 20 cases (in descending order) with the greatest difference between the expenditure outlier/mean ratio and enrollment mean/outlier ratio, i.e., those outliers least likely to be explained by changes in enrollment are at the top of the table.

Table 16. The 20 school districts with the highest outlier values for current elementary and secondary expenditures per pupil

LEAID	Year of outlier value for current elementary and secondary expenditure	Year of outlier value for current elementary and secondary expenditure ¹	Outlier value for current elementary and secondary expenditure	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ratio and enrollment mean/outlier
4817190	1990	*.....	84,333	8,788	75,546	9	18	7.6
3604758	1991	*.....	72,156	18,480	53,676	32	225	3.1
4825290	2000	.....*	60,100	12,395	47,705	10	53	0.4
3160990	1998	.....*..	52,000	7,291	44,709	1	10	3
2606300	1990	*.....	47,000	15,785	31,215	1	5	1.6
3013980	1996	.....*....	40,500	8,381	32,119	2	15	2.5
3818600	1998	.....*..	37,919	21,112	16,807	37	48	0.5
3016140	1997	.....*....	37,000	8,624	28,376	1	6	1.7
405100	1999	.....*....	36,308	18,238	18,069	13	19	0.5
3803150	1998	.....*..	36,000	12,880	23,120	2	6	0.2
4106960	1998	.....*..	34,750	11,695	23,055	4	14	0.6
4113090	1996	.....*....	34,654	11,797	22,858	107	99	2
5307530	1994	....*.....	34,167	17,638	16,529	6	14	0.4
607260	1999	.....*....	32,050	4,972	27,078	80	393	1.5
3007950	1999	.....*....	32,000	9,888	22,112	1	5	1.8
3117760	2000	.....*....	31,000	8,288	22,712	1	5	1.4
5308370	1999	.....*....	30,857	14,476	16,381	7	15	0.1
3008640	1992	..*.....	30,000	7,791	22,209	1	8	3.9
636060	2000	.....*....	29,600	10,537	19,063	5	16	0.4

¹This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2000. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

Table 17. The 20 school districts with the largest enrollment in the outlier year

LEAID	Year of outlier value for current elementary and secondary expenditures per pupil	Year of outlier value for current elementary and secondary expenditures per pupil ¹	Outlier value for current elementary and secondary expenditures per pupil	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ratio and enrollment mean/outlier ratio
602820	1992	..*.....	6,898	4,496	2,402	12,262	14,189	0.4
601910	1990	*.....	3,893	9,047	5,154	10,407	11,173	0.6
2606870	1994	....*.....	8,464	5,604	2,860	6,162	6,263	0.5
3701530	1990	*.....	1,123	4,585	3,462	4,680	6,232	1.1
4676620	1990	*.....	2,586	3,935	1,349	3,932	4,142	0.4
1802280	1991	.*.....	785	5,056	4,271	3,458	3,308	0.8
4003180	1990	*.....	3,044	4,956	1,911	3,377	3,463	0.4
1709960	1997	.....*..	13,415	5,271	8,144	3,145	3,269	1.5
636780	1999	.....*.	2,212	5,849	3,637	2,968	1,136	0
2610080	1994	....*.....	12,586	6,664	5,922	2,887	2,821	0.9
1800570	1991	.*.....	2,663	5,416	2,752	2,505	2,417	0.5
3904914	1990	*.....	1,904	4,089	2,184	2,072	2,156	0.6
3410740	1990	*.....	8,266	12,911	4,645	2,064	2,045	0.4
1730810	1997	.....*..	9,863	5,763	4,100	1,983	2,182	0.6
3626840	1992	..*.....	23,083	15,058	8,024	1,963	2,121	0.5
400023	1996	.....*..	3,237	6,688	3,451	1,863	1,064	0.1
2105430	1995	....*.....	8,150	4,562	3,589	1,808	1,720	0.8
1807980	1999	.....*.	8,485	5,255	3,230	1,756	1,733	0.6
2700018	1994	....*.....	4,710	10,599	5,889	1,669	701	0
5513680	1990	*.....	4,418	6,961	2,543	1,614	1,687	0.4

¹This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2000. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

Table 18. The 20 school districts with the highest difference between the expenditure outlier/mean ratio and the enrollment mean/outlier ratio

LEAID	Year of outlier value for current elementary and secondary expenditures per pupil	Year of outlier value for current elementary and secondary expenditures per pupil ¹	Outlier value for current elementary and secondary expenditures per pupil	Mean of value in other years	Difference between outlier value and mean in other years	Enrollment in outlier year	Mean of enrollment in other years	Difference between expenditure outlier/mean ration and enrollment mean/outlier ratio
4817190	1990	*.....	84,333	8,788	75,546	9	18	7.6
3165920	1990	*.....	11,000	5,534	5,466	1	7	4.7
3130780	1992	..*.....	15,316	2,871	12,445	19	14	4.6
3165160	1999	.....*	18,500	3,072	15,428	2	4	4
3008640	1992	..*.....	30,000	7,791	22,209	1	8	3.9
3003000	2000	.....*	14,500	5,061	9,439	2	13	3.5
3604758	1991	.*.....	72,156	18,480	53,676	32	225	3.1
3160990	1998	.....*..	52,000	7,291	44,709	1	10	3
626970	2000	.....*	17,270	4,701	12,569	215	213	2.7
3013980	1996	.....*....	40,500	8,381	32,119	2	15	2.5
3023160	1993	...*.....	24,308	11,246	13,062	13	57	2.2
403660	1990	*.....	13,250	8,567	4,683	12	43	2
4113090	1996	.....*....	34,654	11,797	22,858	107	99	2
614130	2000	.....*	18,507	5,912	12,595	73	84	2
1602730	2000	.....*	18,600	4,512	14,088	5	11	1.9
4112360	1990	*.....	27,500	10,685	16,815	2	9	1.9
4107560	1997	.....*...	10,024	3,699	6,325	42	35	1.9
3007950	1999	.....*	32,000	9,888	22,112	1	5	1.8
3016140	1997	.....*...	37,000	8,624	28,376	1	6	1.7
4831950	1990	*.....	10,703	4,850	5,852	37	144	1.7

¹This column is a graphical representation of the year in which the outlier value occurs. Each position represents a year from 1990 to 2000. An asterisk indicates the year of the outlier value.

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

3. State-By-State Variations

The administrative structure of public education varies greatly from state to state. This issue was raised in the discussion on the selection of districts in the methodology section above. The simplest administrative structure is in Hawaii, where a single school district covers the entire state. In many of the southern states, the tendency is to for county-level school districts to have comprehensive responsibility for K–12 public education. Districts in the northeast are more likely to be organized at the city, town or township level. This is the pattern in New Jersey, where township-level districts are supplemented by county-level districts that are responsible for special education and vocational education. In some states (Indiana, Maine, Nebraska, Ohio, Vermont, and New Hampshire) some or all of the districts are organized into supervisory unions with a shared administrative center. BOCES (Board of Cooperative Educational Services) serve similar functions in New York and Colorado. Charter schools in many states are set up as separate school districts. Identification of these charter school districts has been problematic in

both the CCD and F-33 data collections. Other school districts include those run by states' departments of corrections, state-run schools for the deaf and blind, "cooperatives," and residential schools (Alaska and Wyoming). There are also "nonoperative" districts. These districts have their own financing, but do not maintain their own schools. Instead they pay "tuition" to neighboring districts where they send their students.

The "FINANCE_TYPE" created for these files is intended to distinguish these various district types. The agencies included in these files were limited to "standard" school districts, i.e., nonadministrative, nonspecialized districts with students in grades PK–12 that were also within the scope of the F-33 survey. Nonoperative and "out-of-scope" districts (i.e., districts unique to the nonfiscal CCD collection) were excluded. Table 19 on the next page shows the number of these nonstandard districts by state and specific type for the 1999–2000 school year.

Table 19. Distribution of nonregular districts, by state and type

State	Total non- standard agencies	Total	Mixed purpose	Special education	Vocational education	Charter school districts	Out-of- scope
United States and territories	2,432	1,425	813	306	306	883	124
Michigan	242	57	57	0	0	181	4
Ohio	202	152	84	19	49	49	1
Arizona	176	19	7	8	4	150	7
Illinois	169	163	52	78	33	2	4
Pennsylvania	166	102	30	2	70	50	14
Texas	157	20	20	0	0	137	0
Minnesota	124	63	36	19	8	60	1
Nebraska	116	112	111	1	0	0	4
California	99	85	3	58	24	5	9
New Jersey	85	39	0	20	19	46	0
North Carolina	83	1	0	1	0	81	1
Montana	79	78	77	1	0	0	1
New Hampshire	79	79	79	0	0	0	0
Massachusetts	70	32	0	1	31	38	0
Vermont	62	61	61	0	0	0	1
New York	55	38	38	0	0	17	0
Maine	43	40	31	1	8	0	3
North Dakota	41	40	0	33	7	0	1
Indiana	34	30	12	12	6	1	3
Iowa	30	16	15	1	0	0	14
Connecticut	29	9	5	3	1	19	1
District of Columbia	27	0	0	0	0	27	0
Virginia	26	26	7	11	8	0	0
Colorado	23	23	23	0	0	0	0
South Dakota	23	21	11	5	5	0	2
Oklahoma	19	19	12	0	7	0	0
Wisconsin	19	17	12	5	0	0	2
Arkansas	18	17	15	2	0	0	1
South Carolina	17	15	0	1	14	0	2
DoD Schools	17	0	0	0	0	0	17
Louisiana	16	4	0	4	0	9	3
Delaware	10	2	0	0	2	5	3
Mississippi	10	6	0	6	0	0	4
Wyoming	10	4	0	4	0	0	6
Oregon	9	7	5	2	0	0	2
Washington	9	9	9	0	0	0	0
Missouri	8	7	0	2	5	0	1
Utah	7	7	0	2	5	0	0
Florida	6	1	0	1	0	5	0
Alabama	3	1	0	1	0	0	2
Alaska	2	0	0	0	0	0	2
West Virginia	2	1	0	1	0	0	1
Georgia	1	0	0	0	0	1	0
Idaho	1	1	0	1	0	0	0
Nevada	1	0	0	0	0	0	1
Rhode Island	1	0	0	0	0	0	1
Tennessee	1	1	1	0	0	0	0
American Samoa	1	0	0	0	0	0	1
Guam	1	0	0	0	0	0	1
Northern Mariana Islands	1	0	0	0	0	0	1
Puerto Rico	1	0	0	0	0	0	1
Virgin Islands	1	0	0	0	0	0	1
Hawaii	0	0	0	0	0	0	0
Kansas	0	0	0	0	0	0	0

SOURCE: Fowler, William J. and Glander, Mark. (forthcoming). *A School District Finance Typology File*. U.S. Department of Education. Washington, D.C.: National Center for Education Statistics.

4. Null Values

During the period covered by these files, many new districts were formed and many old ones were closed. Since many districts were not active in all years, many of the revenue and expenditure values are zero or missing. Table 20 is a count of districts with zero or missing values for per pupil current elementary and secondary expenditures.

Table 20. Number of records with zero or missing values for per pupil current elementary and secondary expenditures, by fiscal year

Fiscal year	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000
Number of records	237	314	416	554	718	834	906	954	1,017	1,068	1,060

SOURCE: U.S. Department of Education, National Center for Education Statistics, Common Core of Data (CCD), Longitudinal School District Finance File, 1989–90 to 1999–2000.

G. File Formats and File Names

Data File Formats. Data presented in this release are available in two formats—SAS data sets (.sas7bdat), and comma separated values text files (.txt).

The names of those data sets are:

- lsdf90_00_1b.sas7bdat (SAS - F-33 data for School Year 1989–2000, FY 1990–2000);
- lusdf90_00_1b.sas7bdat (SAS - F-33 data for School Year 1989–2000, FY 1990–2000);
- lsdf90_00_1b.txt (TEXT - F-33 data for School Year 1989–2000, FY 1990–2000); and
- lusdf90_00_1b.txt (TEXT - F-33 data for School Year 1989–2000, FY 1990–2000).

The naming convention is as follows:

- “lsdf”: longitudinal school district finance;
- “lusdf”: longitudinal unified school districts finance;
- “90_00”: fiscal years 1990–2000;
- “1” indicates this is the first release of this file by NCES; and
- “b” is an pre-release version tracking ID.

Complete information on layout (variable name, data type—alpha or numeric, and variable description) can be found in appendix A.

Finance data included in these files are presented in whole dollar amounts.

III. References

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IV. Other Sources

- Garms, W.I., Guthrie, J.W., and Pierce, L.C. (1978). *School Finance: The Economics and Politics of Public Education*. Englewood Cliffs, NJ: Prentice-Hall.
- Hoffman, L.M. (2003). *Overview of Public Elementary and Secondary Schools and Districts: School Year 2001–02* (NCES 2003–411). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- Hurst, D., Tan, A., Meek, A., and Sellers, J. (2003). *Overview and Inventory of State Education Reforms: 1990 to 2000*. (NCES 2003–020). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- National Center for Education Statistics. *Documentation of the NCES Common Core of Data, School District Finance Survey (F-33), School Year 1997–98, Fiscal Year (FY) 1998 (Revised August 2003)*. U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- Snyder, T.D., and Hoffman, C.M. (2003). *Digest of Education Statistics: 2002* (NCES 2003–060). U.S. Department of Education. Washington, DC: National Center for Education Statistics.
- U.S. Bureau of the Census. (2003). *Public Elementary/Secondary Education Finances: 1999–2000*. U.S. Department of Commerce. Washington, DC: U.S. Government Printing Office.

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

File name= LSDF90_00_1A.txt, 1989–90 – 1999–00

NVAR= 605

NOBS= 15,144

LRECL=n/a (tab-delimited)

Release: 1a, July 2003

All finance data are in whole dollars.

Position	Variable	Type	Description
1	LEAID	Char	Unique Agency ID (NCES Assigned)
2	NAME	Char	Most Recent School District Name
3	REGION	Char	Region (NE, MW, South or West) NE: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont MW: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin SO: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia WS: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington
4	FIPST	Num	FIPS-State Code
5	STID	Char	State Agency ID
6	STATE	Char	State name
7	YRS	Char	11 Char. Representation of the District Open 1989–90 to 1999–2000
8	NXTYRID1	Char	LEAID that inherited students following its first closure
9	NXTYRID2	Char	LEAID that inherited students after the second closure
10	SECLEA	Char	Secondary LEA
11	CMSA	Char	Metro Statistical Area ID
12	CCD_TYPE	Char	CCD Agency Type 1 = Local education agency 2 = Supervisory Union component 3 = Supervisory Union admin. center 4 = Regional 5 = State 6 = Federal 7 = Other

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
13	F33_SCHLEV	Char	School Level (F33) 01 = Elementary School System only 02 = Secondary School System only 03 = Elementary/secondary School System 05 = Vocational or Special Education School System 06 = Nonoperating School System 07 = Education Service Agency
14	FINANCE_TYPE	Char	Finance Type 'RG' = 'Regular LEA - full grade range' 'MB' = 'Elem LEA linked to Sec LEA' 'OR' = 'Other Regular - w/o full grade range' 'PD' = 'Pseudo - Sec LEA linked with Elem LEA' 'ES' = 'Educational Service Agency' 'SE' = 'Special Education Agency' 'VE' = 'Vocational Education Agency' 'UK' = 'Unknown Type' 'OS' = 'Out of Scope for F33' 'NO' = 'Nonoperating district'
15	GOVT_TYPE	Char	Government Type (F33) 0 = State dependent 1 = County dependent 2 = City dependent 3 = Township dependent 5 = Independent
16	HCT012001_Total	Num	Med HH Income in 1999 - Total
17	HCT012002_Owner	Num	Med HH Income in 1999 - Owners
18	HCT012003_Renter	Num	Med HH Income in 1999 - Renters
19	Med_HH_Value_1999	Num	Med HH Value in 1999
20	Med_HH_income_1989	Num	Med HH Income in 1989
21	Med_HH_value_1989	Num	Med HH Value in 1989
22	FTE00	Num	Total teachers (FTE) 1999–2000
23	FTE90	Num	Total teachers (FTE) 1989–90
24	FTE91	Num	Total teachers (FTE) 1990–91
25	FTE92	Num	Total teachers (FTE) 1991–92
26	FTE93	Num	Total teachers (FTE) 1992–93
27	FTE94	Num	Total teachers (FTE) 1993–94
28	FTE95	Num	Total teachers (FTE) 1994–95
29	FTE96	Num	Total teachers (FTE) 1995–96
30	FTE97	Num	Total teachers (FTE) 1996–97
31	FTE98	Num	Total teachers (FTE) 1997–98
32	FTE99	Num	Total teachers (FTE) 1998–99
33	GSHI00	Char	Highest grade 1999–2000
34	GSHI90	Char	Highest grade 1989–90
35	GSHI91	Char	Highest grade 1990–91
36	GSHI92	Char	Highest grade 1991–92
37	GSHI93	Char	Highest grade 1992–93

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
38	GSHI94	Char	Highest grade 1993–94
39	GSHI95	Char	Highest grade 1994–95
40	GSHI96	Char	Highest grade 1995–96
41	GSHI97	Char	Highest grade 1996–97
42	GSHI98	Char	Highest grade 1997–98
43	GSHI99	Char	Highest grade 1998–99
44	GSLO00	Char	Lowest grade 1999–2000
45	GSLO90	Char	Lowest grade 1989–90
46	GSLO91	Char	Lowest grade 1990–91
47	GSLO92	Char	Lowest grade 1991–92
48	GSLO93	Char	Lowest grade 1992–93
49	GSLO94	Char	Lowest grade 1993–94
50	GSLO95	Char	Lowest grade 1994–95
51	GSLO96	Char	Lowest grade 1995–96
52	GSLO97	Char	Lowest grade 1996–97
53	GSLO98	Char	Lowest grade 1997–98
54	GSLO99	Char	Lowest grade 1998–99
NCES locale codes indicate a school's location relative to populous areas:			
1 = Large city (a central city of an MSA)			
2 = Mid-size city			
3 = Urban fringe of a large city			
4 = Urban fringe of a mid-size city			
5 = Large town			
6 = Small town			
7 = Rural (rural and outside an MSA in FY 99 and 2000)			
8 = Rural and inside an MSA (only in FY 99 and 2000)			
55	LOCALE00	Num	Modal school locale 1999–2000
56	LOCALE90	Num	Modal school locale 1989–90
57	LOCALE91	Num	Modal school locale 1990–91
58	LOCALE92	Num	Modal school locale 1991–92
59	LOCALE93	Num	Modal school locale 1992–93
60	LOCALE94	Num	Modal school locale 1993–94
61	LOCALE95	Num	Modal school locale 1994–95
62	LOCALE96	Num	Modal school locale 1995–96
63	LOCALE97	Num	Modal school locale 1996–97
64	LOCALE98	Num	Modal school locale 1997–98
65	LOCALE99	Num	Modal school locale 1998–99
66	MEMBER00	Num	Total students 1999–2000
67	MEMBER90	Num	Total students 1989–90
68	MEMBER91	Num	Total students 1990–91
69	MEMBER92	Num	Total students 1991–92
70	MEMBER93	Num	Total students 1992–93
71	MEMBER94	Num	Total students 1993–94
72	MEMBER95	Num	Total students 1994–95
73	MEMBER96	Num	Total students 1995–96
74	MEMBER97	Num	Total students 1996–97

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
75	MEMBER98	Num	Total students 1997–98
76	MEMBER99	Num	Total students 1998–99
77	AMIND00	Num	Native American students 1999–2000
78	AMIND90	Num	Native American students 1989–90
79	AMIND91	Num	Native American students 1990–91
80	AMIND92	Num	Native American students 1991–92
81	AMIND93	Num	Native American students 1992–93
82	AMIND94	Num	Native American students 1993–94
83	AMIND95	Num	Native American students 1994–95
84	AMIND96	Num	Native American students 1995–96
85	AMIND97	Num	Native American students 1996–97
86	AMIND98	Num	Native American students 1997–98
87	AMIND99	Num	Native American students 1998–99
88	ASIAN00	Num	Asian students 1999–2000
89	ASIAN90	Num	Asian students 1989–90
90	ASIAN91	Num	Asian students 1990–91
91	ASIAN92	Num	Asian students 1991–92
92	ASIAN93	Num	Asian students 1992–93
93	ASIAN94	Num	Asian students 1993–94
94	ASIAN95	Num	Asian students 1994–95
95	ASIAN96	Num	Asian students 1995–96
96	ASIAN97	Num	Asian students 1996–97
97	ASIAN98	Num	Asian students 1997–98
98	ASIAN99	Num	Asian students 1998–99
99	BLACK00	Num	Black students 1999–2000
100	BLACK90	Num	Black students 1989–90
101	BLACK91	Num	Black students 1990–91
102	BLACK92	Num	Black students 1991–92
103	BLACK93	Num	Black students 1992–93
104	BLACK94	Num	Black students 1993–94
105	BLACK95	Num	Black students 1994–95
106	BLACK96	Num	Black students 1995–96
107	BLACK97	Num	Black students 1996–97
108	BLACK98	Num	Black students 1997–98
109	BLACK99	Num	Black students 1998–99
110	HISP00	Num	Hispanic students 1999–2000
111	HISP90	Num	Hispanic students 1989–90
112	HISP91	Num	Hispanic students 1990–91
113	HISP92	Num	Hispanic students 1991–92
114	HISP93	Num	Hispanic students 1992–93
115	HISP94	Num	Hispanic students 1993–94
116	HISP95	Num	Hispanic students 1994–95
117	HISP96	Num	Hispanic students 1995–96
118	HISP97	Num	Hispanic students 1996–97
119	HISP98	Num	Hispanic students 1997–98
120	HISP99	Num	Hispanic students 1998–99
121	WHITE00	Num	White students 1999–2000
122	WHITE90	Num	White students 1989–90
123	WHITE91	Num	White students 1990–91

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
124	WHITE92	Num	White students 1991–92
125	WHITE93	Num	White students 1992–93
126	WHITE94	Num	White students 1993–94
127	WHITE95	Num	White students 1994–95
128	WHITE96	Num	White students 1995–96
129	WHITE97	Num	White students 1996–97
130	WHITE98	Num	White students 1997–98
131	WHITE99	Num	White students 1998–99
132	FLE00	Num	Free lunch elig stdnts 1999–2000
133	FLE90	Num	Free lunch elig stdnts 1989–90
134	FLE91	Num	Free lunch elig stdnts 1990–91
135	FLE92	Num	Free lunch elig stdnts 1991–92
136	FLE93	Num	Free lunch elig stdnts 1992–93
137	FLE94	Num	Free lunch elig stdnts 1993–94
138	FLE95	Num	Free lunch elig stdnts 1994–95
139	FLE96	Num	Free lunch elig stdnts 1995–96
140	FLE97	Num	Free lunch elig stdnts 1996–97
141	FLE98	Num	Free lunch elig stdnts 1997–98
142	FLE99	Num	Free lunch elig stdnts 1998–99
143	SPECED00	Num	Special education stdnts 1999–2000
144	SPECED90	Num	Special education stdnts 1989–90
145	SPECED91	Num	Special education stdnts 1990–91
146	SPECED92	Num	Special education stdnts 1991–92
147	SPECED93	Num	Special education stdnts 1992–93
148	SPECED94	Num	Special education stdnts 1993–94
149	SPECED95	Num	Special education stdnts 1994–95
150	SPECED96	Num	Special education stdnts 1995–96
151	SPECED97	Num	Special education stdnts 1996–97
152	SPECED98	Num	Special education stdnts 1997–98
153	SPECED99	Num	Special education stdnts 1998–99
154	TOTRV00	Num	Total Revenues 1999–2000
155	TOTRV90	Num	Total Revenues 1989–90
156	TOTRV91	Num	Total Revenues 1990–91
157	TOTRV92	Num	Total Revenues 1991–92
158	TOTRV93	Num	Total Revenues 1992–93
159	TOTRV94	Num	Total Revenues 1993–94
160	TOTRV95	Num	Total Revenues 1994–95
161	TOTRV96	Num	Total Revenues 1995–96
162	TOTRV97	Num	Total Revenues 1996–97
163	TOTRV98	Num	Total Revenues 1997–98
164	TOTRV99	Num	Total Revenues 1998–99
165	FEDRV00	Num	Total Revenue from Federal Sources 1999–2000
166	FEDRV90	Num	Total Revenue from Federal Sources 1989–90
167	FEDRV91	Num	Total Revenue from Federal Sources 1990–91
168	FEDRV92	Num	Total Revenue from Federal Sources 1991–92
169	FEDRV93	Num	Total Revenue from Federal Sources 1992–93
170	FEDRV94	Num	Total Revenue from Federal Sources 1993–94
171	FEDRV95	Num	Total Revenue from Federal Sources 1994–95
172	FEDRV96	Num	Total Revenue from Federal Sources 1995–96

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
173	FEDRV97	Num	Total Revenue from Federal Sources 1996–97
174	FEDRV98	Num	Total Revenue from Federal Sources 1997–98
175	FEDRV99	Num	Total Revenue from Federal Sources 1998–99
176	STREV00	Num	Total Revenue from State Sources 1999–2000
177	STREV90	Num	Total Revenue from State Sources 1989–90
178	STREV91	Num	Total Revenue from State Sources 1990–91
179	STREV92	Num	Total Revenue from State Sources 1991–92
180	STREV93	Num	Total Revenue from State Sources 1992–93
181	STREV94	Num	Total Revenue from State Sources 1993–94
182	STREV95	Num	Total Revenue from State Sources 1994–95
183	STREV96	Num	Total Revenue from State Sources 1995–96
184	STREV97	Num	Total Revenue from State Sources 1996–97
185	STREV98	Num	Total Revenue from State Sources 1997–98
186	STREV99	Num	Total Revenue from State Sources 1998–99
187	LOCRV00	Num	Total Revenue from Local Sources 1999–2000
188	LOCRV90	Num	Total Revenue from Local Sources 1989–90
189	LOCRV91	Num	Total Revenue from Local Sources 1990–91
190	LOCRV92	Num	Total Revenue from Local Sources 1991–92
191	LOCRV93	Num	Total Revenue from Local Sources 1992–93
192	LOCRV94	Num	Total Revenue from Local Sources 1993–94
193	LOCRV95	Num	Total Revenue from Local Sources 1994–95
194	LOCRV96	Num	Total Revenue from Local Sources 1995–96
195	LOCRV97	Num	Total Revenue from Local Sources 1996–97
196	LOCRV98	Num	Total Revenue from Local Sources 1997–98
197	LOCRV99	Num	Total Revenue from Local Sources 1998–99
198	TOTEX00	Num	Total Exp. 1999–2000
199	TOTEX90	Num	Total Exp. 1989–90
200	TOTEX91	Num	Total Exp. 1990–91
201	TOTEX92	Num	Total Exp. 1991–92
202	TOTEX93	Num	Total Exp. 1992–93
203	TOTEX94	Num	Total Exp. 1993–94
204	TOTEX95	Num	Total Exp. 1994–95
205	TOTEX96	Num	Total Exp. 1995–96
206	TOTEX97	Num	Total Exp. 1996–97
207	TOTEX98	Num	Total Exp. 1997–98
208	TOTEX99	Num	Total Exp. 1998–99
209	CELSC00	Num	Total Current Exp. for El/Sec Programs 1999–2000
210	CELSC90	Num	Total Current Exp. for El/Sec Programs 1989–90
211	CELSC91	Num	Total Current Exp. for El/Sec Programs 1990–91
212	CELSC92	Num	Total Current Exp. for El/Sec Programs 1991–92
213	CELSC93	Num	Total Current Exp. for El/Sec Programs 1992–93
214	CELSC94	Num	Total Current Exp. for El/Sec Programs 1993–94
215	CELSC95	Num	Total Current Exp. for El/Sec Programs 1994–95
216	CELSC96	Num	Total Current Exp. for El/Sec Programs 1995–96
217	CELSC97	Num	Total Current Exp. for El/Sec Programs 1996–97
218	CELSC98	Num	Total Current Exp. for El/Sec Programs 1997–98
219	CELSC99	Num	Total Current Exp. for El/Sec Programs 1998–99
220	CINST00	Num	Total Current Exp. for Instruction 1999–2000
221	CINST90	Num	Total Current Exp. for Instruction 1989–90

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
222	CINST91	Num	Total Current Exp. for Instruction 1990–91
223	CINST92	Num	Total Current Exp. for Instruction 1991–92
224	CINST93	Num	Total Current Exp. for Instruction 1992–93
225	CINST94	Num	Total Current Exp. for Instruction 1993–94
226	CINST95	Num	Total Current Exp. for Instruction 1994–95
227	CINST96	Num	Total Current Exp. for Instruction 1995–96
228	CINST97	Num	Total Current Exp. for Instruction 1996–97
229	CINST98	Num	Total Current Exp. for Instruction 1997–98
230	CINST99	Num	Total Current Exp. for Instruction 1998–99
231	CSSVC00	Num	Total Current Exp. for Support Services 1999–2000
232	CSSVC90	Num	Total Current Exp. for Support Services 1989–90
233	CSSVC91	Num	Total Current Exp. for Support Services 1990–91
234	CSSVC92	Num	Total Current Exp. for Support Services 1991–92
235	CSSVC93	Num	Total Current Exp. for Support Services 1992–93
236	CSSVC94	Num	Total Current Exp. for Support Services 1993–94
237	CSSVC95	Num	Total Current Exp. for Support Services 1994–95
238	CSSVC96	Num	Total Current Exp. for Support Services 1995–96
239	CSSVC97	Num	Total Current Exp. for Support Services 1996–97
240	CSSVC98	Num	Total Current Exp. for Support Services 1997–98
241	CSSVC99	Num	Total Current Exp. for Support Services 1998–99
242	COTHR00	Num	Total Current Exp. for Other EI/Sec Pgms 1999–2000
243	COTHR90	Num	Total Current Exp. for Other EI/Sec Pgms 1989–90
244	COTHR91	Num	Total Current Exp. for Other EI/Sec Pgms 1990–91
245	COTHR92	Num	Total Current Exp. for Other EI/Sec Pgms 1991–92
246	COTHR93	Num	Total Current Exp. for Other EI/Sec Pgms 1992–93
247	COTHR94	Num	Total Current Exp. for Other EI/Sec Pgms 1993–94
248	COTHR95	Num	Total Current Exp. for Other EI/Sec Pgms 1994–95
249	COTHR96	Num	Total Current Exp. for Other EI/Sec Pgms 1995–96
250	COTHR97	Num	Total Current Exp. for Other EI/Sec Pgms 1996–97
251	COTHR98	Num	Total Current Exp. for Other EI/Sec Pgms 1997–98
252	COTHR99	Num	Total Current Exp. for Other EI/Sec Pgms 1998–99
253	NELSC00	Num	Total Current Exp. for Non EI/Sec Pgms 1999–2000
254	NELSC90	Num	Total Current Exp. for Non EI/Sec Pgms 1989–90
255	NELSC91	Num	Total Current Exp. for Non EI/Sec Pgms 1990–91
256	NELSC92	Num	Total Current Exp. for Non EI/Sec Pgms 1991–92
257	NELSC93	Num	Total Current Exp. for Non EI/Sec Pgms 1992–93
258	NELSC94	Num	Total Current Exp. for Non EI/Sec Pgms 1993–94
259	NELSC95	Num	Total Current Exp. for Non EI/Sec Pgms 1994–95
260	NELSC96	Num	Total Current Exp. for Non EI/Sec Pgms 1995–96
261	NELSC97	Num	Total Current Exp. for Non EI/Sec Pgms 1996–97
262	NELSC98	Num	Total Current Exp. for Non EI/Sec Pgms 1997–98
263	NELSC99	Num	Total Current Exp. for Non EI/Sec Pgms 1998–99
264	CAPOU00	Num	Capital Outlay Exp. 1999–2000
265	CAPOU90	Num	Capital Outlay Exp. 1989–90
266	CAPOU91	Num	Capital Outlay Exp. 1990–91
267	CAPOU92	Num	Capital Outlay Exp. 1991–92
268	CAPOU93	Num	Capital Outlay Exp. 1992–93
269	CAPOU94	Num	Capital Outlay Exp. 1993–94
270	CAPOU95	Num	Capital Outlay Exp. 1994–95

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
271	CAPOU96	Num	Capital Outlay Exp. 1995–96
272	CAPOU97	Num	Capital Outlay Exp. 1996–97
273	CAPOU98	Num	Capital Outlay Exp. 1997–98
274	CAPOU99	Num	Capital Outlay Exp. 1998–99
275	PTOTRV00	Num	Per Pupil Total Revenues 1999–2000
276	PTOTRV90	Num	Per Pupil Total Revenues 1989–90
277	PTOTRV91	Num	Per Pupil Total Revenues 1990–91
278	PTOTRV92	Num	Per Pupil Total Revenues 1991–92
279	PTOTRV93	Num	Per Pupil Total Revenues 1992–93
280	PTOTRV94	Num	Per Pupil Total Revenues 1993–94
281	PTOTRV95	Num	Per Pupil Total Revenues 1994–95
282	PTOTRV96	Num	Per Pupil Total Revenues 1995–96
283	PTOTRV97	Num	Per Pupil Total Revenues 1996–97
284	PTOTRV98	Num	Per Pupil Total Revenues 1997–98
285	PTOTRV99	Num	Per Pupil Total Revenues 1998–99
286	PFEDRV00	Num	Per Pupil Total Revenue from Federal Sources 1999–2000
287	PFEDRV90	Num	Per Pupil Total Revenue from Federal Sources 1989–90
288	PFEDRV91	Num	Per Pupil Total Revenue from Federal Sources 1990–91
289	PFEDRV92	Num	Per Pupil Total Revenue from Federal Sources 1991–92
290	PFEDRV93	Num	Per Pupil Total Revenue from Federal Sources 1992–93
291	PFEDRV94	Num	Per Pupil Total Revenue from Federal Sources 1993–94
292	PFEDRV95	Num	Per Pupil Total Revenue from Federal Sources 1994–95
293	PFEDRV96	Num	Per Pupil Total Revenue from Federal Sources 1995–96
294	PFEDRV97	Num	Per Pupil Total Revenue from Federal Sources 1996–97
295	PFEDRV98	Num	Per Pupil Total Revenue from Federal Sources 1997–98
296	PFEDRV99	Num	Per Pupil Total Revenue from Federal Sources 1998–99
297	PSTREV00	Num	Per Pupil Total Revenue from State Sources 1999–2000
298	PSTREV90	Num	Per Pupil Total Revenue from State Sources 1989–90
299	PSTREV91	Num	Per Pupil Total Revenue from State Sources 1990–91
300	PSTREV92	Num	Per Pupil Total Revenue from State Sources 1991–92
301	PSTREV93	Num	Per Pupil Total Revenue from State Sources 1992–93
302	PSTREV94	Num	Per Pupil Total Revenue from State Sources 1993–94
303	PSTREV95	Num	Per Pupil Total Revenue from State Sources 1994–95

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
304	PSTREV96	Num	Per Pupil Total Revenue from State Sources 1995–96
305	PSTREV97	Num	Per Pupil Total Revenue from State Sources 1996–97
306	PSTREV98	Num	Per Pupil Total Revenue from State Sources 1997–98
307	PSTREV99	Num	Per Pupil Total Revenue from State Sources 1998–99
308	PLOCRV00	Num	Per Pupil Total Revenue from Local Sources 1999–2000
309	PLOCRV90	Num	Per Pupil Total Revenue from Local Sources 1989–90
310	PLOCRV91	Num	Per Pupil Total Revenue from Local Sources 1990–91
311	PLOCRV92	Num	Per Pupil Total Revenue from Local Sources 1991–92
312	PLOCRV93	Num	Per Pupil Total Revenue from Local Sources 1992–93
313	PLOCRV94	Num	Per Pupil Total Revenue from Local Sources 1993–94
314	PLOCRV95	Num	Per Pupil Total Revenue from Local Sources 1994–95
315	PLOCRV96	Num	Per Pupil Total Revenue from Local Sources 1995–96
316	PLOCRV97	Num	Per Pupil Total Revenue from Local Sources 1996–97
317	PLOCRV98	Num	Per Pupil Total Revenue from Local Sources 1997–98
318	PLOCRV99	Num	Per Pupil Total Revenue from Local Sources 1998–99
319	PTOTEX00	Num	Per Pupil Total Exp. 1999–2000
320	PTOTEX90	Num	Per Pupil Total Exp. 1989–90
321	PTOTEX91	Num	Per Pupil Total Exp. 1990–91
322	PTOTEX92	Num	Per Pupil Total Exp. 1991–92
323	PTOTEX93	Num	Per Pupil Total Exp. 1992–93
324	PTOTEX94	Num	Per Pupil Total Exp. 1993–94
325	PTOTEX95	Num	Per Pupil Total Exp. 1994–95
326	PTOTEX96	Num	Per Pupil Total Exp. 1995–96
327	PTOTEX97	Num	Per Pupil Total Exp. 1996–97
328	PTOTEX98	Num	Per Pupil Total Exp. 1997–98
329	PTOTEX99	Num	Per Pupil Total Exp. 1998–99
330	PCELSC00	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1999–2000
331	PCELSC90	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1989–90
332	PCELSC91	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1990–91
333	PCELSC92	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1991–92

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
334	PCELS93	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1992–93
335	PCELS94	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1993–94
336	PCELS95	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1994–95
337	PCELS96	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1995–96
338	PCELS97	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1996–97
339	PCELS98	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1997–98
340	PCELS99	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1998–99
341	PCINST00	Num	Per Pupil Total Current Exp. for Instr. 1999–2000
342	PCINST90	Num	Per Pupil Total Current Exp. for Instr. 1989–90
343	PCINST91	Num	Per Pupil Total Current Exp. for Instr. 1990–91
344	PCINST92	Num	Per Pupil Total Current Exp. for Instr. 1991–92
345	PCINST93	Num	Per Pupil Total Current Exp. for Instr. 1992–93
346	PCINST94	Num	Per Pupil Total Current Exp. for Instr. 1993–94
347	PCINST95	Num	Per Pupil Total Current Exp. for Instr. 1994–95
348	PCINST96	Num	Per Pupil Total Current Exp. for Instr. 1995–96
349	PCINST97	Num	Per Pupil Total Current Exp. for Instr. 1996–97
350	PCINST98	Num	Per Pupil Total Current Exp. for Instr. 1997–98
351	PCINST99	Num	Per Pupil Total Current Exp. for Instr. 1998–99
352	PCSSVC00	Num	Per Pupil Total Current Exp. for Support Svcs 1999–2000
353	PCSSVC90	Num	Per Pupil Total Current Exp. for Support Svcs 1989–90
354	PCSSVC91	Num	Per Pupil Total Current Exp. for Support Svcs 1990–91
355	PCSSVC92	Num	Per Pupil Total Current Exp. for Support Svcs 1991–92
356	PCSSVC93	Num	Per Pupil Total Current Exp. for Support Svcs 1992–93
357	PCSSVC94	Num	Per Pupil Total Current Exp. for Support Svcs 1993–94
358	PCSSVC95	Num	Per Pupil Total Current Exp.

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
359	PCSSVC96	Num	for Support Svcs 1994–95 Per Pupil Total Current Exp.
360	PCSSVC97	Num	for Support Svcs 1995–96 Per Pupil Total Current Exp.
361	PCSSVC98	Num	for Support Svcs 1996–97 Per Pupil Total Current Exp.
362	PCSSVC99	Num	for Support Svcs 1997–98 Per Pupil Total Current Exp.
363	PCOTHR00	Num	for Support Svcs 1998–99 Per Pupil Total Current Exp.
364	PCOTHR90	Num	for Other EI/Sec Pgms 1999–2000 Per Pupil Total Current Exp.
365	PCOTHR91	Num	for Other EI/Sec Pgms 1989–90 Per Pupil Total Current Exp.
366	PCOTHR92	Num	for Other EI/Sec Pgms 1990–91 Per Pupil Total Current Exp.
367	PCOTHR93	Num	for Other EI/Sec Pgms 1991–92 Per Pupil Total Current Exp.
368	PCOTHR94	Num	for Other EI/Sec Pgms 1992–93 Per Pupil Total Current Exp.
369	PCOTHR95	Num	for Other EI/Sec Pgms 1993–94 Per Pupil Total Current Exp.
370	PCOTHR96	Num	for Other EI/Sec Pgms 1994–95 Per Pupil Total Current Exp.
371	PCOTHR97	Num	for Other EI/Sec Pgms 1995–96 Per Pupil Total Current Exp.
372	PCOTHR98	Num	for Other EI/Sec Pgms 1996–97 Per Pupil Total Current Exp.
373	PCOTHR99	Num	for Other EI/Sec Pgms 1997–98 Per Pupil Total Current Exp.
374	PNELSC00	Num	for Other EI/Sec Pgms 1998–99 Per Pupil Total Current Exp.
375	PNELSC90	Num	for Non EI/Sec Pgms 1999–2000 Per Pupil Total Current Exp.
376	PNELSC91	Num	for Non EI/Sec Pgms 1989–90 Per Pupil Total Current Exp.
377	PNELSC92	Num	for Non EI/Sec Pgms 1990–91 Per Pupil Total Current Exp.
378	PNELSC93	Num	for Non EI/Sec Pgms 1991–92 Per Pupil Total Current Exp.
379	PNELSC94	Num	for Non EI/Sec Pgms 1992–93 Per Pupil Total Current Exp.
380	PNELSC95	Num	for Non EI/Sec Pgms 1993–94 Per Pupil Total Current Exp.
381	PNELSC96	Num	for Non EI/Sec Pgms 1994–95 Per Pupil Total Current Exp.
382	PNELSC97	Num	for Non EI/Sec Pgms 1995–96 Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1996–97

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
383	PNELSC98	Num	Per Pupil Total Current Exp. for Non EI/Sec Pgms 1997–98
384	PNELSC99	Num	Per Pupil Total Current Exp. for Non EI/Sec Pgms 1998–99
385	PCAPOU00	Num	Per Pupil Capital Outlay Exp. 1999–2000
386	PCAPOU90	Num	Per Pupil Capital Outlay Exp. 1989–90
387	PCAPOU91	Num	Per Pupil Capital Outlay Exp. 1990–91
388	PCAPOU92	Num	Per Pupil Capital Outlay Exp. 1991–92
389	PCAPOU93	Num	Per Pupil Capital Outlay Exp. 1992–93
390	PCAPOU94	Num	Per Pupil Capital Outlay Exp. 1993–94
391	PCAPOU95	Num	Per Pupil Capital Outlay Exp. 1994–95
392	PCAPOU96	Num	Per Pupil Capital Outlay Exp. 1995–96
393	PCAPOU97	Num	Per Pupil Capital Outlay Exp. 1996–97
394	PCAPOU98	Num	Per Pupil Capital Outlay Exp. 1997–98
395	PCAPOU99	Num	Per Pupil Capital Outlay Exp. 1998–99
396	FTEM00	Char	impflg Total teachers (FTE) 1999–2000
397	FTEM90	Char	impflg Total teachers (FTE) 1989–90
398	FTEM91	Char	impflg Total teachers (FTE) 1990–91
399	FTEM92	Char	impflg Total teachers (FTE) 1991–92
400	FTEM93	Char	impflg Total teachers (FTE) 1992–93
401	FTEM94	Char	impflg Total teachers (FTE) 1993–94
402	FTEM95	Char	impflg Total teachers (FTE) 1994–95
403	FTEM96	Char	impflg Total teachers (FTE) 1995–96
404	FTEM97	Char	impflg Total teachers (FTE) 1996–97
405	FTEM98	Char	impflg Total teachers (FTE) 1997–98
406	FTEM99	Char	impflg Total teachers (FTE) 1998–99
407	GSHIM00	Char	impflg Highest grade 1999–2000
408	GSHIM90	Char	impflg Highest grade 1989–90
409	GSHIM91	Char	impflg Highest grade 1990–91
410	GSHIM92	Char	impflg Highest grade 1991–92
411	GSHIM93	Char	impflg Highest grade 1992–93
412	GSHIM94	Char	impflg Highest grade 1993–94
413	GSHIM95	Char	impflg Highest grade 1994–95
414	GSHIM96	Char	impflg Highest grade 1995–96
415	GSHIM97	Char	impflg Highest grade 1996–97
416	GSHIM98	Char	impflg Highest grade 1997–98
417	GSHIM99	Char	impflg Highest grade 1998–99
418	GSLOM00	Char	impflg Lowest grade 1999–2000
419	GSLOM90	Char	impflg Lowest grade 1989–90
420	GSLOM91	Char	impflg Lowest grade 1990–91
421	GSLOM92	Char	impflg Lowest grade 1991–92
422	GSLOM93	Char	impflg Lowest grade 1992–93
423	GSLOM94	Char	impflg Lowest grade 1993–94
424	GSLOM95	Char	impflg Lowest grade 1994–95
425	GSLOM96	Char	impflg Lowest grade 1995–96
426	GSLOM97	Char	impflg Lowest grade 1996–97
427	GSLOM98	Char	impflg Lowest grade 1997–98
428	GSLOM99	Char	impflg Lowest grade 1998–99
429	LOCALM00	Char	impflg Modal school locale 1999–2000

Appendix A – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Regular File

Position	Variable	Type	Description
430	LOCALM90	Char	impflg Modal school locale 1989–90
431	LOCALM91	Char	impflg Modal school locale 1990–91
432	LOCALM92	Char	impflg Modal school locale 1991–92
433	LOCALM93	Char	impflg Modal school locale 1992–93
434	LOCALM94	Char	impflg Modal school locale 1993–94
435	LOCALM95	Char	impflg Modal school locale 1994–95
436	LOCALM96	Char	impflg Modal school locale 1995–96
437	LOCALM97	Char	impflg Modal school locale 1996–97
438	LOCALM98	Char	impflg Modal school locale 1997–98
439	LOCALM99	Char	impflg Modal school locale 1998–99
440	MEMBEM00	Char	impflg Total students 1999–2000
441	MEMBEM90	Char	impflg Total students 1989–90
442	MEMBEM91	Char	impflg Total students 1990–91
443	MEMBEM92	Char	impflg Total students 1991–92
444	MEMBEM93	Char	impflg Total students 1992–93
445	MEMBEM94	Char	impflg Total students 1993–94
446	MEMBEM95	Char	impflg Total students 1994–95
447	MEMBEM96	Char	impflg Total students 1995–96
448	MEMBEM97	Char	impflg Total students 1996–97
449	MEMBEM98	Char	impflg Total students 1997–98
450	MEMBEM99	Char	impflg Total students 1998–99
451	RACEM00	Char	impflg Race/ethnicity 1999–2000
452	RACEM90	Char	impflg Race/ethnicity 1989–90
453	RACEM91	Char	impflg Race/ethnicity 1990–91
454	RACEM92	Char	impflg Race/ethnicity 1991–92
455	RACEM93	Char	impflg Race/ethnicity 1992–93
456	RACEM94	Char	impflg Race/ethnicity 1993–94
457	RACEM95	Char	impflg Race/ethnicity 1994–95
458	RACEM96	Char	impflg Race/ethnicity 1995–96
459	RACEM97	Char	impflg Race/ethnicity 1996–97
460	RACEM98	Char	impflg Race/ethnicity 1997–98
461	RACEM99	Char	impflg Race/ethnicity 1998–99
462	FLEM00	Char	impflg FLE 1999–2000
463	FLEM90	Char	impflg FLE 1989–90
464	FLEM91	Char	impflg FLE 1990–91
465	FLEM92	Char	impflg FLE 1991–92
466	FLEM93	Char	impflg FLE 1992–93
467	FLEM94	Char	impflg FLE 1993–94
468	FLEM95	Char	impflg FLE 1994–95
469	FLEM96	Char	impflg FLE 1995–96
470	FLEM97	Char	impflg FLE 1996–97
471	FLEM98	Char	impflg FLE 1997–98
472	FLEM99	Char	impflg FLE 1998–99
473	SPECEM00	Char	impflg Special educ students 1999–2000
474	SPECEM90	Char	impflg Special educ students 1989–90
475	SPECEM91	Char	impflg Special educ students 1990–91
476	SPECEM92	Char	impflg Special educ students 1991–92
477	SPECEM93	Char	impflg Special educ students 1992–93
478	SPECEM94	Char	impflg Special educ students 1993–94

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
479	SPECEM95	Char	impflg Special educ students 1994–95
480	SPECEM96	Char	impflg Special educ students 1995–96
481	SPECEM97	Char	impflg Special educ students 1996–97
482	SPECEM98	Char	impflg Special educ students 1997–98
483	SPECEM99	Char	impflg Special educ students 1998–99
484	TOTRVM00	Char	impflg Total Revenues 1999–2000
485	TOTRVM90	Char	impflg Total Revenues 1989–90
486	TOTRVM91	Char	impflg Total Revenues 1990–91
487	TOTRVM92	Char	impflg Total Revenues 1991–92
488	TOTRVM93	Char	impflg Total Revenues 1992–93
489	TOTRVM94	Char	impflg Total Revenues 1993–94
490	TOTRVM95	Char	impflg Total Revenues 1994–95
491	TOTRVM96	Char	impflg Total Revenues 1995–96
492	TOTRVM97	Char	impflg Total Revenues 1996–97
493	TOTRVM98	Char	impflg Total Revenues 1997–98
494	TOTRVM99	Char	impflg Total Revenues 1998–99
495	FEDRVM00	Char	impflg Total Revenue from Federal Sources 1999–2000
496	FEDRVM90	Char	impflg Total Revenue from Federal Sources 1989–90
497	FEDRVM91	Char	impflg Total Revenue from Federal Sources 1990–91
498	FEDRVM92	Char	impflg Total Revenue from Federal Sources 1991–92
499	FEDRVM93	Char	impflg Total Revenue from Federal Sources 1992–93
500	FEDRVM94	Char	impflg Total Revenue from Federal Sources 1993–94
501	FEDRVM95	Char	impflg Total Revenue from Federal Sources 1994–95
502	FEDRVM96	Char	impflg Total Revenue from Federal Sources 1995–96
503	FEDRVM97	Char	impflg Total Revenue from Federal Sources 1996–97
504	FEDRVM98	Char	impflg Total Revenue from Federal Sources 1997–98
505	FEDRVM99	Char	impflg Total Revenue from Federal Sources 1998–99
506	STREVM00	Char	impflg Total Revenue from State Sources 1999–2000
507	STREVM90	Char	impflg Total Revenue from State Sources 1989–90
508	STREVM91	Char	impflg Total Revenue from State Sources 1990–91
509	STREVM92	Char	impflg Total Revenue from State Sources 1991–92
510	STREVM93	Char	impflg Total Revenue from State Sources 1992–93
511	STREVM94	Char	impflg Total Revenue from

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
			State Sources 1993–94
512	STREVM95	Char	impflg Total Revenue from State Sources 1994–95
513	STREVM96	Char	impflg Total Revenue from State Sources 1995–96
514	STREVM97	Char	impflg Total Revenue from State Sources 1996–97
515	STREVM98	Char	impflg Total Revenue from State Sources 1997–98
516	STREVM99	Char	impflg Total Revenue from State Sources 1998–99
517	LOCRVM00	Char	impflg Total Revenue from Local Sources 1999–2000
518	LOCRVM90	Char	impflg Total Revenue from Local Sources 1989–90
519	LOCRVM91	Char	impflg Total Revenue from Local Sources 1990–91
520	LOCRVM92	Char	impflg Total Revenue from Local Sources 1991–92
521	LOCRVM93	Char	impflg Total Revenue from Local Sources 1992–93
522	LOCRVM94	Char	impflg Total Revenue from Local Sources 1993–94
523	LOCRVM95	Char	impflg Total Revenue from Local Sources 1994–95
524	LOCRVM96	Char	impflg Total Revenue from Local Sources 1995–96
525	LOCRVM97	Char	impflg Total Revenue from Local Sources 1996–97
526	LOCRVM98	Char	impflg Total Revenue from Local Sources 1997–98
527	LOCRVM99	Char	impflg Total Revenue from Local Sources 1998–99
528	TOTEXM00	Char	impflg Total Exp. 1999–2000
529	TOTEXM90	Char	impflg Total Exp. 1989–90
530	TOTEXM91	Char	impflg Total Exp. 1990–91
531	TOTEXM92	Char	impflg Total Exp. 1991–92
532	TOTEXM93	Char	impflg Total Exp. 1992–93
533	TOTEXM94	Char	impflg Total Exp. 1993–94
534	TOTEXM95	Char	impflg Total Exp. 1994–95
535	TOTEXM96	Char	impflg Total Exp. 1995–96
536	TOTEXM97	Char	impflg Total Exp. 1996–97
537	TOTEXM98	Char	impflg Total Exp. 1997–98
538	TOTEXM99	Char	impflg Total Exp. 1998–99
539	CELSCM00	Char	impflg Total Current Exp. for El/Sec Pgms 1999–2000
540	CELSCM90	Char	impflg Total Current Exp. for El/Sec Pgms 1989–90
541	CELSCM91	Char	impflg Total Current Exp.

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
542	CELSCM92	Char	for El/Sec Pgms 1990–91 impflg Total Current Exp.
543	CELSCM93	Char	for El/Sec Pgms 1991–92 impflg Total Current Exp.
544	CELSCM94	Char	for El/Sec Pgms 1992–93 impflg Total Current Exp.
545	CELSCM95	Char	for El/Sec Pgms 1993–94 impflg Total Current Exp.
546	CELSCM96	Char	for El/Sec Pgms 1994–95 impflg Total Current Exp.
547	CELSCM97	Char	for El/Sec Pgms 1995–96 impflg Total Current Exp.
548	CELSCM98	Char	for El/Sec Pgms 1996–97 impflg Total Current Exp.
549	CELSCM99	Char	for El/Sec Pgms 1997–98 impflg Total Current Exp.
550	CINSTM00	Char	for El/Sec Pgms 1998–99 impflg Total Current Exp.
551	CINSTM90	Char	impflg Total Current Exp. for Instr. 1999–2000
552	CINSTM91	Char	impflg Total Current Exp. for Instr. 1989–90
553	CINSTM92	Char	impflg Total Current Exp. for Instr. 1990–91
554	CINSTM93	Char	impflg Total Current Exp. for Instr. 1991–92
555	CINSTM94	Char	impflg Total Current Exp. for Instr. 1992–93
556	CINSTM95	Char	impflg Total Current Exp. for Instr. 1993–94
557	CINSTM96	Char	impflg Total Current Exp. for Instr. 1994–95
558	CINSTM97	Char	impflg Total Current Exp. for Instr. 1995–96
559	CINSTM98	Char	impflg Total Current Exp. for Instr. 1996–97
560	CINSTM99	Char	impflg Total Current Exp. for Instr. 1997–98
561	CSSVCM00	Char	impflg Total Current Exp. for Instr. 1998–99
562	CSSVCM90	Char	impflg Total Current Exp. for Support Svcs 1999–2000
563	CSSVCM91	Char	impflg Total Current Exp. for Support Svcs 1989–90
564	CSSVCM92	Char	impflg Total Current Exp. for Support Svcs 1990–91
565	CSSVCM93	Char	impflg Total Current Exp. for Support Svcs 1991–92
566	CSSVCM94	Char	impflg Total Current Exp. for Support Svcs 1992–93
567	CSSVCM95	Char	impflg Total Current Exp. for Support Svcs 1993–94
568	CSSVCM96	Char	impflg Total Current Exp. for Support Svcs 1994–95
569	CSSVCM97	Char	impflg Total Current Exp. for Support Svcs 1995–96
570	CSSVCM98	Char	impflg Total Current Exp. for Support Svcs 1996–97
571	CSSVCM99	Char	impflg Total Current Exp. for Support Svcs 1997–98

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
			for Support Svcs 1998–99
572	COTHRM00	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1999–2000
573	COTHRM90	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1989–90
574	COTHRM91	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1990–91
575	COTHRM92	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1991–92
576	COTHRM93	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1992–93
577	COTHRM94	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1993–94
578	COTHRM95	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1994–95
579	COTHRM96	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1995–96
580	COTHRM97	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1996–97
581	COTHRM98	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1997–98
582	COTHRM99	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1998–99
583	NELSCM00	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1999–2000
584	NELSCM90	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1989–90
585	NELSCM91	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1990–91
586	NELSCM92	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1991–92
587	NELSCM93	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1992–93
588	NELSCM94	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1993–94
589	NELSCM95	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1994–95
590	NELSCM96	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1995–96
591	NELSCM97	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1996–97
592	NELSCM98	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1997–98
593	NELSCM99	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1998–99
594	CAPOUM00	Char	impflg Capital Outlay Exp. 1999–2000
595	CAPOUM90	Char	impflg Capital Outlay Exp. 1989–90
596	CAPOUM91	Char	impflg Capital Outlay Exp. 1990–91
597	CAPOUM92	Char	impflg Capital Outlay Exp. 1991–92

Appendix A – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000**

Regular File

Position	Variable	Type	Description
598	CAPOUM93	Char	impflg Capital Outlay Exp. 1992–93
599	CAPOUM94	Char	impflg Capital Outlay Exp. 1993–94
600	CAPOUM95	Char	impflg Capital Outlay Exp. 1994–95
601	CAPOUM96	Char	impflg Capital Outlay Exp. 1995–96
602	CAPOUM97	Char	impflg Capital Outlay Exp. 1996–97
603	CAPOUM98	Char	impflg Capital Outlay Exp. 1997–98
604	CAPOUM99	Char	impflg Capital Outlay Exp. 1998–99
605	OUTLIER	Char	Year of outlier value

Appendix B – Record Layout and Data Elements Description **CCD Longitudinal School District Finance File: 1989–90 to 1999–2000** Unified File

File name= LUSDF90_00_1A.txt, 1989–90 – 1999–00

NVAR= 563

NOBS= 11,481

LRECL=n/a (tab-delimited)

Release: 1a, July 2003

All finance data are in whole dollars.

Position	Variable	Type	Description
1	LEAID	Char	Unique Agency ID (NCES Assigned)
2	NAME	Char	Most Recent School District Name
3	REGION	Char	Region (NE, MW, South or West) NE: Connecticut, Maine, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont MW: Illinois, Indiana, Iowa, Kansas, Michigan, Minnesota, Missouri, Nebraska, North Dakota, Ohio, South Dakota, Wisconsin SO: Alabama, Arkansas, Delaware, District of Columbia, Florida, Georgia, Kentucky, Louisiana, Maryland, Mississippi, North Carolina, Oklahoma, South Carolina, Tennessee, Texas, Virginia, West Virginia WS: Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, Oregon, Utah, Washington
4	FIPST	Char	FIPS-State Code
5	STID	Char	State Agency ID
6	STATE	Char	State name
7	YRS	Char	11 Char. Representation of the District Open 1989–90 to 1999–2000
8	CMSA	Char	Metro Statistical Area ID
9	CCD_TYPE	Char	CCD Agency Type 1 = Local education agency 2 = Supervisory Union component 3 = Supervisory Union admin. center 4 = Regional 5 = State 6 = Federal 7 = Other

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
10	F33_SCHLEV	Char	School Level (F33) 01 = Elementary School System only 02 = Secondary School System only 03 = Elementary/secondary School System 05 = Vocational or Special Education School System 06 = Nonoperating School System 07 = Education Service Agency
11	FINANCE_TYPE	Char	Finance Type 'RG' = 'Regular LEA - full grade range' 'MB' = 'Elem LEA linked to Sec LEA' 'OR' = 'Other Regular - w/o full grade range' 'PD' = 'Pseudo - Sec LEA linked with Elem LEA' 'ES' = 'Educational Service Agency' 'SE' = 'Special Education Agency' 'VE' = 'Vocational Education Agency' 'UK' = 'Unknown Type' 'OS' = 'Out of Scope for F33' 'NO' = 'Nonoperating district'
12	GOVT_TYPE	Char	Government Type (F33) 0 = State dependent 1 = County dependent 2 = City dependent 3 = Township dependent 5 = Independent
13	GSLO	Char	Lowest Grade Served
14	GSHI	Char	Highest Grade Served
15	PSEUDO	Char	Pseudo K–12 district: Yes or No
16	NO12	Num	No 12th grade (1/0)
17	IDSTRING	Char	Supporting Elementary LEAs
18	HCT012001_Total	Num	Med HH Income in 1999 - Total
19	HCT012002_Owner	Num	Med HH Income in 1999 - Owners
20	HCT012003_Renter	Num	Med HH Income in 1999 - Renters
21	Med_HH_Value_1999	Num	Med HH Value in 1999
22	Med_HH_income_1989	Num	Med HH Income in 1989
23	Med_HH_value_1989	Num	Med HH Value in 1989
24	FTE00	Num	Total teachers (FTE) 1999–2000
25	FTE90	Num	Total teachers (FTE) 1989–90
26	FTE91	Num	Total teachers (FTE) 1990–91
27	FTE92	Num	Total teachers (FTE) 1991–92
28	FTE93	Num	Total teachers (FTE) 1992–93
29	FTE94	Num	Total teachers (FTE) 1993–94
30	FTE95	Num	Total teachers (FTE) 1994–95
31	FTE96	Num	Total teachers (FTE) 1995–96
32	FTE97	Num	Total teachers (FTE) 1996–97
33	FTE98	Num	Total teachers (FTE) 1997–98
34	FTE99	Num	Total teachers (FTE) 1998–99

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

		Unified File	
Position	Variable	Type	Description
			NCES locale codes indicate a school's location relative to populous areas: 1 = Large city (a central city of an MSA) 2 = Mid-size city 3 = Urban fringe of a large city 4 = Urban fringe of a mid-size city 5 = Large town 6 = Small town 7 = Rural (rural and outside an MSA in FY 99 and 2000) 8 = Rural and inside an MSA (only in FY 99 and 2000)
35	LOCALE00	Num	Modal school locale 1999–2000
36	LOCALE90	Num	Modal school locale 1989–90
37	LOCALE91	Num	Modal school locale 1990–91
38	LOCALE92	Num	Modal school locale 1991–92
39	LOCALE93	Num	Modal school locale 1992–93
40	LOCALE94	Num	Modal school locale 1993–94
41	LOCALE95	Num	Modal school locale 1994–95
42	LOCALE96	Num	Modal school locale 1995–96
43	LOCALE97	Num	Modal school locale 1996–97
44	LOCALE98	Num	Modal school locale 1997–98
45	LOCALE99	Num	Modal school locale 1998–99
46	MEMBER00	Num	Total students 1999–2000
47	MEMBER90	Num	Total students 1989–90
48	MEMBER91	Num	Total students 1990–91
49	MEMBER92	Num	Total students 1991–92
50	MEMBER93	Num	Total students 1992–93
51	MEMBER94	Num	Total students 1993–94
52	MEMBER95	Num	Total students 1994–95
53	MEMBER96	Num	Total students 1995–96
54	MEMBER97	Num	Total students 1996–97
55	MEMBER98	Num	Total students 1997–98
56	MEMBER99	Num	Total students 1998–99
57	AMIND00	Num	Native American students 1999–2000
58	AMIND90	Num	Native American students 1989–90
59	AMIND91	Num	Native American students 1990–91
60	AMIND92	Num	Native American students 1991–92
61	AMIND93	Num	Native American students 1992–93
62	AMIND94	Num	Native American students 1993–94
63	AMIND95	Num	Native American students 1994–95
64	AMIND96	Num	Native American students 1995–96
65	AMIND97	Num	Native American students 1996–97
66	AMIND98	Num	Native American students 1997–98
67	AMIND99	Num	Native American students 1998–99
68	ASIAN00	Num	Asian students 1999–2000
69	ASIAN90	Num	Asian students 1989–90
70	ASIAN91	Num	Asian students 1990–91

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File

Position	Variable	Type	Description
71	ASIAN92	Num	Asian students 1991–92
72	ASIAN93	Num	Asian students 1992–93
73	ASIAN94	Num	Asian students 1993–94
74	ASIAN95	Num	Asian students 1994–95
75	ASIAN96	Num	Asian students 1995–96
76	ASIAN97	Num	Asian students 1996–97
77	ASIAN98	Num	Asian students 1997–98
78	ASIAN99	Num	Asian students 1998–99
79	BLACK00	Num	Black students 1999–2000
80	BLACK90	Num	Black students 1989–90
81	BLACK91	Num	Black students 1990–91
82	BLACK92	Num	Black students 1991–92
83	BLACK93	Num	Black students 1992–93
84	BLACK94	Num	Black students 1993–94
85	BLACK95	Num	Black students 1994–95
86	BLACK96	Num	Black students 1995–96
87	BLACK97	Num	Black students 1996–97
88	BLACK98	Num	Black students 1997–98
89	BLACK99	Num	Black students 1998–99
90	HIPS00	Num	Hispanic students 1999–2000
91	HISP90	Num	Hispanic students 1989–90
92	HISP91	Num	Hispanic students 1990–91
93	HISP92	Num	Hispanic students 1991–92
94	HISP93	Num	Hispanic students 1992–93
95	HISP94	Num	Hispanic students 1993–94
96	HISP95	Num	Hispanic students 1994–95
97	HISP96	Num	Hispanic students 1995–96
98	HISP97	Num	Hispanic students 1996–97
99	HISP98	Num	Hispanic students 1997–98
100	HISP99	Num	Hispanic students 1998–99
101	WHITE00	Num	White students 1999–2000
102	WHITE90	Num	White students 1989–90
103	WHITE91	Num	White students 1990–91
104	WHITE92	Num	White students 1991–92
105	WHITE93	Num	White students 1992–93
106	WHITE94	Num	White students 1993–94
107	WHITE95	Num	White students 1994–95
108	WHITE96	Num	White students 1995–96
109	WHITE97	Num	White students 1996–97
110	WHITE98	Num	White students 1997–98
111	WHITE99	Num	White students 1998–99
112	FLE00	Num	Free lunch elig stdnts 1999–2000
113	FLE90	Num	Free lunch elig stdnts 1989–90
114	FLE91	Num	Free lunch elig stdnts 1990–91
115	FLE92	Num	Free lunch elig stdnts 1991–92
116	FLE93	Num	Free lunch elig stdnts 1992–93
117	FLE94	Num	Free lunch elig stdnts 1993–94
118	FLE95	Num	Free lunch elig stdnts 1994–95
119	FLE96	Num	Free lunch elig stdnts 1995–96

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
120	FLE97	Num	Free lunch elig stdnts 1996–97
121	FLE98	Num	Free lunch elig stdnts 1997–98
122	FLE99	Num	Free lunch elig stdnts 1998–99
123	SPECED00	Num	Special education stdnts 1999–2000
124	SPECED90	Num	Special education stdnts 1989–90
125	SPECED91	Num	Special education stdnts 1990–91
126	SPECED92	Num	Special education stdnts 1991–92
127	SPECED93	Num	Special education stdnts 1992–93
128	SPECED94	Num	Special education stdnts 1993–94
129	SPECED95	Num	Special education stdnts 1994–95
130	SPECED96	Num	Special education stdnts 1995–96
131	SPECED97	Num	Special education stdnts 1996–97
132	SPECED98	Num	Special education stdnts 1997–98
133	SPECED99	Num	Special education stdnts 1998–99
134	TOTRV00	Num	Total Revenues 1999–2000
135	TOTRV90	Num	Total Revenues 1989–90
136	TOTRV91	Num	Total Revenues 1990–91
137	TOTRV92	Num	Total Revenues 1991–92
138	TOTRV93	Num	Total Revenues 1992–93
139	TOTRV94	Num	Total Revenues 1993–94
140	TOTRV95	Num	Total Revenues 1994–95
141	TOTRV96	Num	Total Revenues 1995–96
142	TOTRV97	Num	Total Revenues 1996–97
143	TOTRV98	Num	Total Revenues 1997–98
144	TOTRV99	Num	Total Revenues 1998–99
145	FEDRV00	Num	Total Revenue from Federal Sources 1999–2000
146	FEDRV90	Num	Total Revenue from Federal Sources 1989–90
147	FEDRV91	Num	Total Revenue from Federal Sources 1990–91
148	FEDRV92	Num	Total Revenue from Federal Sources 1991–92
149	FEDRV93	Num	Total Revenue from Federal Sources 1992–93
150	FEDRV94	Num	Total Revenue from Federal Sources 1993–94
151	FEDRV95	Num	Total Revenue from Federal Sources 1994–95
152	FEDRV96	Num	Total Revenue from Federal Sources 1995–96
153	FEDRV97	Num	Total Revenue from Federal Sources 1996–97
154	FEDRV98	Num	Total Revenue from Federal Sources 1997–98
155	FEDRV99	Num	Total Revenue from Federal Sources 1998–99
156	STREV00	Num	Total Revenue from State Sources 1999–2000
157	STREV90	Num	Total Revenue from State Sources 1989–90
158	STREV91	Num	Total Revenue from State Sources 1990–91

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File

Position	Variable	Type	Description
159	STREV92	Num	Total Revenue from State Sources 1991–92
160	STREV93	Num	Total Revenue from State Sources 1992–93
161	STREV94	Num	Total Revenue from State Sources 1993–94
162	STREV95	Num	Total Revenue from State Sources 1994–95
163	STREV96	Num	Total Revenue from State Sources 1995–96
164	STREV97	Num	Total Revenue from State Sources 1996–97
165	STREV98	Num	Total Revenue from State Sources 1997–98
166	STREV99	Num	Total Revenue from State Sources 1998–99
167	LOCRV00	Num	Total Revenue from Local Sources 1999–2000
168	LOCRV90	Num	Total Revenue from Local Sources 1989–90
169	LOCRV91	Num	Total Revenue from Local Sources 1990–91
170	LOCRV92	Num	Total Revenue from Local Sources 1991–92
171	LOCRV93	Num	Total Revenue from Local Sources 1992–93
172	LOCRV94	Num	Total Revenue from Local Sources 1993–94
173	LOCRV95	Num	Total Revenue from Local Sources 1994–95
174	LOCRV96	Num	Total Revenue from Local Sources 1995–96
175	LOCRV97	Num	Total Revenue from Local Sources 1996–97
176	LOCRV98	Num	Total Revenue from Local Sources 1997–98
177	LOCRV99	Num	Total Revenue from Local Sources 1998–99
178	TOTEX00	Num	Total Exp. 1999–2000
179	TOTEX90	Num	Total Exp. 1989–90
180	TOTEX91	Num	Total Exp. 1990–91
181	TOTEX92	Num	Total Exp. 1991–92
182	TOTEX93	Num	Total Exp. 1992–93
183	TOTEX94	Num	Total Exp. 1993–94
184	TOTEX95	Num	Total Exp. 1994–95
185	TOTEX96	Num	Total Exp. 1995–96
186	TOTEX97	Num	Total Exp. 1996–97
187	TOTEX98	Num	Total Exp. 1997–98
188	TOTEX99	Num	Total Exp. 1998–99
189	CELSC00	Num	Total Current Exp. for EI/Sec Programs 1999–2000
190	CELSC90	Num	Total Current Exp. for EI/Sec Programs 1989–90
191	CELSC91	Num	Total Current Exp. for EI/Sec Programs 1990–91
192	CELSC92	Num	Total Current Exp. for EI/Sec Programs 1991–92
193	CELSC93	Num	Total Current Exp. for EI/Sec Programs 1992–93
194	CELSC94	Num	Total Current Exp. for EI/Sec Programs 1993–94
195	CELSC95	Num	Total Current Exp. for EI/Sec Programs 1994–95
196	CELSC96	Num	Total Current Exp. for EI/Sec Programs 1995–96
197	CELSC97	Num	Total Current Exp. for EI/Sec Programs 1996–97

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
198	CELSC98	Num	Total Current Exp. for EI/Sec Programs 1997–98
199	CELSC99	Num	Total Current Exp. for EI/Sec Programs 1998–99
200	CINST00	Num	Total Current Exp. for Instruction 1999-00
201	CINST90	Num	Total Current Exp. for Instruction 1989–90
202	CINST91	Num	Total Current Exp. for Instruction 1990–91
203	CINST92	Num	Total Current Exp. for Instruction 1991–92
204	CINST93	Num	Total Current Exp. for Instruction 1992–93
205	CINST94	Num	Total Current Exp. for Instruction 1993–94
206	CINST95	Num	Total Current Exp. for Instruction 1994–95
207	CINST96	Num	Total Current Exp. for Instruction 1995–96
208	CINST97	Num	Total Current Exp. for Instruction 1996–97
209	CINST98	Num	Total Current Exp. for Instruction 1997–98
210	CINST99	Num	Total Current Exp. for Instruction 1998–99
211	CSSVC00	Num	Total Current Exp. for Support Services 1999–2000
212	CSSVC90	Num	Total Current Exp. for Support Services 1989–90
213	CSSVC91	Num	Total Current Exp. for Support Services 1990–91
214	CSSVC92	Num	Total Current Exp. for Support Services 1991–92
215	CSSVC93	Num	Total Current Exp. for Support Services 1992–93
216	CSSVC94	Num	Total Current Exp. for Support Services 1993–94
217	CSSVC95	Num	Total Current Exp. for Support Services 1994–95
218	CSSVC96	Num	Total Current Exp. for Support Services 1995–96
219	CSSVC97	Num	Total Current Exp. for Support Services 1996–97
220	CSSVC98	Num	Total Current Exp. for Support Services 1997–98
221	CSSVC99	Num	Total Current Exp. for Support Services 1998–99
222	COTHR00	Num	Total Current Exp. for Other EI/Sec Pgms 1999–2000
223	COTHR90	Num	Total Current Exp. for Other EI/Sec Pgms 1989–90
224	COTHR91	Num	Total Current Exp. for Other EI/Sec Pgms 1990–91
225	COTHR92	Num	Total Current Exp. for Other EI/Sec Pgms 1991–92
226	COTHR93	Num	Total Current Exp. for Other EI/Sec Pgms 1992–93
227	COTHR94	Num	Total Current Exp. for Other EI/Sec Pgms 1993–94

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
228	COTHR95	Num	Total Current Exp. for Other El/Sec Pgms 1994–95
229	COTHR96	Num	Total Current Exp. for Other El/Sec Pgms 1995–96
230	COTHR97	Num	Total Current Exp. for Other El/Sec Pgms 1996–97
231	COTHR98	Num	Total Current Exp. for Other El/Sec Pgms 1997–98
232	COTHR99	Num	Total Current Exp. for Other El/Sec Pgms 1998–99
233	NELSC00	Num	Total Current Exp. for Non El/Sec Pgms 1999–2000
234	NELSC90	Num	Total Current Exp. for Non El/Sec Pgms 1989–90
235	NELSC91	Num	Total Current Exp. for Non El/Sec Pgms 1990–91
236	NELSC92	Num	Total Current Exp. for Non El/Sec Pgms 1991–92
237	NELSC93	Num	Total Current Exp. for Non El/Sec Pgms 1992–93
238	NELSC94	Num	Total Current Exp. for Non El/Sec Pgms 1993–94
239	NELSC95	Num	Total Current Exp. for Non El/Sec Pgms 1994–95
240	NELSC96	Num	Total Current Exp. for Non El/Sec Pgms 1995–96
241	NELSC97	Num	Total Current Exp. for Non El/Sec Pgms 1996–97
242	NELSC98	Num	Total Current Exp. for Non El/Sec Pgms 1997–98
243	NELSC99	Num	Total Current Exp. for Non El/Sec Pgms 1998–99
244	CAPOU00	Num	Capital Outlay Exp. 1999–2000
245	CAPOU90	Num	Capital Outlay Exp. 1989–90
246	CAPOU91	Num	Capital Outlay Exp. 1990–91
247	CAPOU92	Num	Capital Outlay Exp. 1991–92
248	CAPOU93	Num	Capital Outlay Exp. 1992–93
249	CAPOU94	Num	Capital Outlay Exp. 1993–94
250	CAPOU95	Num	Capital Outlay Exp. 1994–95
251	CAPOU96	Num	Capital Outlay Exp. 1995–96
252	CAPOU97	Num	Capital Outlay Exp. 1996–97
253	CAPOU98	Num	Capital Outlay Exp. 1997–98
254	CAPOU99	Num	Capital Outlay Exp. 1998–99
255	PTOTRV00	Num	Per Pupil Total Revenues 1999–2000
256	PTOTRV90	Num	Per Pupil Total Revenues 1989–90
257	PTOTRV91	Num	Per Pupil Total Revenues 1990–91
258	PTOTRV92	Num	Per Pupil Total Revenues 1991–92
259	PTOTRV93	Num	Per Pupil Total Revenues 1992–93
260	PTOTRV94	Num	Per Pupil Total Revenues 1993–94

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
261	PTOTRV95	Num	Per Pupil Total Revenues 1994–95
262	PTOTRV96	Num	Per Pupil Total Revenues 1995–96
263	PTOTRV97	Num	Per Pupil Total Revenues 1996–97
264	PTOTRV98	Num	Per Pupil Total Revenues 1997–98
265	PTOTRV99	Num	Per Pupil Total Revenues 1998–99
266	PFEDRV00	Num	Per Pupil Total Revenue from Federal Sources 1999–2000
267	PFEDRV90	Num	Per Pupil Total Revenue from Federal Sources 1989–90
268	PFEDRV91	Num	Per Pupil Total Revenue from Federal Sources 1990–91
269	PFEDRV92	Num	Per Pupil Total Revenue from Federal Sources 1991–92
270	PFEDRV93	Num	Per Pupil Total Revenue from Federal Sources 1992–93
271	PFEDRV94	Num	Per Pupil Total Revenue from Federal Sources 1993–94
272	PFEDRV95	Num	Per Pupil Total Revenue from Federal Sources 1994–95
273	PFEDRV96	Num	Per Pupil Total Revenue from Federal Sources 1995–96
274	PFEDRV97	Num	Per Pupil Total Revenue from Federal Sources 1996–97
275	PFEDRV98	Num	Per Pupil Total Revenue from Federal Sources 1997–98
276	PFEDRV99	Num	Per Pupil Total Revenue from Federal Sources 1998–99
277	PSTREV00	Num	Per Pupil Total Revenue from State Sources 1999–2000
278	PSTREV90	Num	Per Pupil Total Revenue from State Sources 1989–90
279	PSTREV91	Num	Per Pupil Total Revenue from State Sources 1990–91
280	PSTREV92	Num	Per Pupil Total Revenue from State Sources 1991–92
281	PSTREV93	Num	Per Pupil Total Revenue from State Sources 1992–93
282	PSTREV94	Num	Per Pupil Total Revenue from State Sources 1993–94
283	PSTREV95	Num	Per Pupil Total Revenue from State Sources 1994–95
284	PSTREV96	Num	Per Pupil Total Revenue from State Sources 1995–96
285	PSTREV97	Num	Per Pupil Total Revenue from State Sources 1996–97
286	PSTREV98	Num	Per Pupil Total Revenue from State Sources 1997–98
287	PSTREV99	Num	Per Pupil Total Revenue from State Sources 1998–99

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
288	PLOCRV00	Num	Per Pupil Total Revenue from Local Sources 1999–2000
289	PLOCRV90	Num	Per Pupil Total Revenue from Local Sources 1989–90
290	PLOCRV91	Num	Per Pupil Total Revenue from Local Sources 1990–91
291	PLOCRV92	Num	Per Pupil Total Revenue from Local Sources 1991–92
292	PLOCRV93	Num	Per Pupil Total Revenue from Local Sources 1992–93
293	PLOCRV94	Num	Per Pupil Total Revenue from Local Sources 1993–94
294	PLOCRV95	Num	Per Pupil Total Revenue from Local Sources 1994–95
295	PLOCRV96	Num	Per Pupil Total Revenue from Local Sources 1995–96
296	PLOCRV97	Num	Per Pupil Total Revenue from Local Sources 1996–97
297	PLOCRV98	Num	Per Pupil Total Revenue from Local Sources 1997–98
298	PLOCRV99	Num	Per Pupil Total Revenue from Local Sources 1998–99
299	PTOTEX00	Num	Per Pupil Total Exp. 1999–2000
300	PTOTEX90	Num	Per Pupil Total Exp. 1989–90
301	PTOTEX91	Num	Per Pupil Total Exp. 1990–91
302	PTOTEX92	Num	Per Pupil Total Exp. 1991–92
303	PTOTEX93	Num	Per Pupil Total Exp. 1992–93
304	PTOTEX94	Num	Per Pupil Total Exp. 1993–94
305	PTOTEX95	Num	Per Pupil Total Exp. 1994–95
306	PTOTEX96	Num	Per Pupil Total Exp. 1995–96
307	PTOTEX97	Num	Per Pupil Total Exp. 1996–97
308	PTOTEX98	Num	Per Pupil Total Exp. 1997–98
309	PTOTEX99	Num	Per Pupil Total Exp. 1998–99
310	PCELSC00	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1999–2000
311	PCELSC90	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1989–90
312	PCELSC91	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1990–91
313	PCELSC92	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1991–92
314	PCELSC93	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1992–93
315	PCELSC94	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1993–94
316	PCELSC95	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1994–95
317	PCELSC96	Num	Per Pupil Total Current Exp. for EI/Sec Pgms 1995–96

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
318	PCELSC97	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1996–97
319	PCELSC98	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1997–98
320	PCELSC99	Num	Per Pupil Total Current Exp. for El/Sec Pgms 1998–99
321	PCINST00	Num	Per Pupil Total Current Exp. for Instr. 1999-00
322	PCINST90	Num	Per Pupil Total Current Exp. for Instr. 1989–90
323	PCINST91	Num	Per Pupil Total Current Exp. for Instr. 1990–91
324	PCINST92	Num	Per Pupil Total Current Exp. for Instr. 1991–92
325	PCINST93	Num	Per Pupil Total Current Exp. for Instr. 1992–93
326	PCINST94	Num	Per Pupil Total Current Exp. for Instr. 1993–94
327	PCINST95	Num	Per Pupil Total Current Exp. for Instr. 1994–95
328	PCINST96	Num	Per Pupil Total Current Exp. for Instr. 1995–96
329	PCINST97	Num	Per Pupil Total Current Exp. for Instr. 1996–97
330	PCINST98	Num	Per Pupil Total Current Exp. for Instr. 1997–98
331	PCINST99	Num	Per Pupil Total Current Exp. for Instr. 1998–99
332	PCSSVC00	Num	Per Pupil Total Current Exp. for Support Svcs 1999–2000
333	PCSSVC90	Num	Per Pupil Total Current Exp. for Support Svcs 1989–90
334	PCSSVC91	Num	Per Pupil Total Current Exp. for Support Svcs 1990–91
335	PCSSVC92	Num	Per Pupil Total Current Exp. for Support Svcs 1991–92
336	PCSSVC93	Num	Per Pupil Total Current Exp. for Support Svcs 1992–93
337	PCSSVC94	Num	Per Pupil Total Current Exp. for Support Svcs 1993–94
338	PCSSVC95	Num	Per Pupil Total Current Exp. for Support Svcs 1994–95
339	PCSSVC96	Num	Per Pupil Total Current Exp. for Support Svcs 1995–96
340	PCSSVC97	Num	Per Pupil Total Current Exp. for Support Svcs 1996–97
341	PCSSVC98	Num	Per Pupil Total Current Exp. for Support Svcs 1997–98
342	PCSSVC99	Num	Per Pupil Total Current Exp.

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
			for Support Svcs 1998–99
343	PCOTHR00	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1999–2000
344	PCOTHR90	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1989–90
345	PCOTHR91	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1990–91
346	PCOTHR92	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1991–92
347	PCOTHR93	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1992–93
348	PCOTHR94	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1993–94
349	PCOTHR95	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1994–95
350	PCOTHR96	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1995–96
351	PCOTHR97	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1996–97
352	PCOTHR98	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1997–98
353	PCOTHR99	Num	Per Pupil Total Current Exp.
			for Other EI/Sec Pgms 1998–99
354	PNELSC00	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1999–2000
355	PNELSC90	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1989–90
356	PNELSC91	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1990–91
357	PNELSC92	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1991–92
358	PNELSC93	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1992–93
359	PNELSC94	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1993–94
360	PNELSC95	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1994–95
361	PNELSC96	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1995–96
362	PNELSC97	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1996–97
363	PNELSC98	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1997–98
364	PNELSC99	Num	Per Pupil Total Current Exp.
			for Non EI/Sec Pgms 1998–99
365	PCAPOU00	Num	Per Pupil Capital Outlay Exp. 1999–2000
366	PCAPOU90	Num	Per Pupil Capital Outlay Exp. 1989–90
367	PCAPOU91	Num	Per Pupil Capital Outlay Exp. 1990–91
368	PCAPOU92	Num	Per Pupil Capital Outlay Exp. 1991–92

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File

Position	Variable	Type	Description
369	PCAPOU93	Num	Per Pupil Capital Outlay Exp. 1992–93
370	PCAPOU94	Num	Per Pupil Capital Outlay Exp. 1993–94
371	PCAPOU95	Num	Per Pupil Capital Outlay Exp. 1994–95
372	PCAPOU96	Num	Per Pupil Capital Outlay Exp. 1995–96
373	PCAPOU97	Num	Per Pupil Capital Outlay Exp. 1996–97
374	PCAPOU98	Num	Per Pupil Capital Outlay Exp. 1997–98
375	PCAPOU99	Num	Per Pupil Capital Outlay Exp. 1998–99
376	FTEM00	Char	impflg Total teachers (FTE) 1999–2000
377	FTEM90	Char	impflg Total teachers (FTE) 1989–90
378	FTEM91	Char	impflg Total teachers (FTE) 1990–91
379	FTEM92	Char	impflg Total teachers (FTE) 1991–92
380	FTEM93	Char	impflg Total teachers (FTE) 1992–93
381	FTEM94	Char	impflg Total teachers (FTE) 1993–94
382	FTEM95	Char	impflg Total teachers (FTE) 1994–95
383	FTEM96	Char	impflg Total teachers (FTE) 1995–96
384	FTEM97	Char	impflg Total teachers (FTE) 1996–97
385	FTEM98	Char	impflg Total teachers (FTE) 1997–98
386	FTEM99	Char	impflg Total teachers (FTE) 1998–99
387	LOCALM00	Char	impflg Modal school locale 1999–2000
388	LOCALM90	Char	impflg Modal school locale 1989–90
389	LOCALM91	Char	impflg Modal school locale 1990–91
390	LOCALM92	Char	impflg Modal school locale 1991–92
391	LOCALM93	Char	impflg Modal school locale 1992–93
392	LOCALM94	Char	impflg Modal school locale 1993–94
393	LOCALM95	Char	impflg Modal school locale 1994–95
394	LOCALM96	Char	impflg Modal school locale 1995–96
395	LOCALM97	Char	impflg Modal school locale 1996–97
396	LOCALM98	Char	impflg Modal school locale 1997–98
397	LOCALM99	Char	impflg Modal school locale 1998–99
398	MEMBEM00	Char	impflg Total students 1999–2000
399	MEMBEM90	Char	impflg Total students 1989–90
400	MEMBEM91	Char	impflg Total students 1990–91
401	MEMBEM92	Char	impflg Total students 1991–92
402	MEMBEM93	Char	impflg Total students 1992–93
403	MEMBEM94	Char	impflg Total students 1993–94
404	MEMBEM95	Char	impflg Total students 1994–95
405	MEMBEM96	Char	impflg Total students 1995–96
406	MEMBEM97	Char	impflg Total students 1996–97
407	MEMBEM98	Char	impflg Total students 1997–98
408	MEMBEM99	Char	impflg Total students 1998–99
409	RACEM00	Char	impflg Race/ethnicity 1999–2000
410	RACEM90	Char	impflg Race/ethnicity 1989–90
411	RACEM91	Char	impflg Race/ethnicity 1990–91
412	RACEM92	Char	impflg Race/ethnicity 1991–92
413	RACEM93	Char	impflg Race/ethnicity 1992–93
414	RACEM94	Char	impflg Race/ethnicity 1993–94
415	RACEM95	Char	impflg Race/ethnicity 1994–95
416	RACEM96	Char	impflg Race/ethnicity 1995–96
417	RACEM97	Char	impflg Race/ethnicity 1996–97

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File

Position	Variable	Type	Description
418	RACEM98	Char	impflg Race/ethnicity 1997–98
419	RACEM99	Char	impflg Race/ethnicity 1998–99
420	FLEM00	Char	impflg FLE 1999–2000
421	FLEM90	Char	impflg FLE 1989–90
422	FLEM91	Char	impflg FLE 1990–91
423	FLEM92	Char	impflg FLE 1991–92
424	FLEM93	Char	impflg FLE 1992–93
425	FLEM94	Char	impflg FLE 1993–94
426	FLEM95	Char	impflg FLE 1994–95
427	FLEM96	Char	impflg FLE 1995–96
428	FLEM97	Char	impflg FLE 1996–97
429	FLEM98	Char	impflg FLE 1997–98
430	FLEM99	Char	impflg FLE 1998–99
431	SPECEM00	Char	impflg Special educ students 1999–2000
432	SPECEM90	Char	impflg Special educ students 1989–90
433	SPECEM91	Char	impflg Special educ students 1990–91
434	SPECEM92	Char	impflg Special educ students 1991–92
435	SPECEM93	Char	impflg Special educ students 1992–93
436	SPECEM94	Char	impflg Special educ students 1993–94
437	SPECEM95	Char	impflg Special educ students 1994–95
438	SPECEM96	Char	impflg Special educ students 1995–96
439	SPECEM97	Char	impflg Special educ students 1996–97
440	SPECEM98	Char	impflg Special educ students 1997–98
441	SPECEM99	Char	impflg Special educ students 1998–99
442	TOTRVM00	Char	impflg Total Revenues 1999–2000
443	TOTRVM90	Char	impflg Total Revenues 1989–90
444	TOTRVM91	Char	impflg Total Revenues 1990–91
445	TOTRVM92	Char	impflg Total Revenues 1991–92
446	TOTRVM93	Char	impflg Total Revenues 1992–93
447	TOTRVM94	Char	impflg Total Revenues 1993–94
448	TOTRVM95	Char	impflg Total Revenues 1994–95
449	TOTRVM96	Char	impflg Total Revenues 1995–96
450	TOTRVM97	Char	impflg Total Revenues 1996–97
451	TOTRVM98	Char	impflg Total Revenues 1997–98
452	TOTRVM99	Char	impflg Total Revenues 1998–99
453	FEDRVM00	Char	impflg Total Revenue from Federal Sources 1999–2000
454	FEDRVM90	Char	impflg Total Revenue from Federal Sources 1989–90
455	FEDRVM91	Char	impflg Total Revenue from Federal Sources 1990–91
456	FEDRVM92	Char	impflg Total Revenue from Federal Sources 1991–92
457	FEDRVM93	Char	impflg Total Revenue from Federal Sources 1992–93
458	FEDRVM94	Char	impflg Total Revenue from Federal Sources 1993–94
459	FEDRVM95	Char	impflg Total Revenue from Federal Sources 1994–95

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
460	FEDRVM96	Char	impflg Total Revenue from Federal Sources 1995–96
461	FEDRVM97	Char	impflg Total Revenue from Federal Sources 1996–97
462	FEDRVM98	Char	impflg Total Revenue from Federal Sources 1997–98
463	FEDRVM99	Char	impflg Total Revenue from Federal Sources 1998–99
464	STREVM00	Char	impflg Total Revenue from State Sources 1999–2000
465	STREVM90	Char	impflg Total Revenue from State Sources 1989–90
466	STREVM91	Char	impflg Total Revenue from State Sources 1990–91
467	STREVM92	Char	impflg Total Revenue from State Sources 1991–92
468	STREVM93	Char	impflg Total Revenue from State Sources 1992–93
469	STREVM94	Char	impflg Total Revenue from State Sources 1993–94
470	STREVM95	Char	impflg Total Revenue from State Sources 1994–95
471	STREVM96	Char	impflg Total Revenue from State Sources 1995–96
472	STREVM97	Char	impflg Total Revenue from State Sources 1996–97
473	STREVM98	Char	impflg Total Revenue from State Sources 1997–98
474	STREVM99	Char	impflg Total Revenue from State Sources 1998–99
475	LOCRVM00	Char	impflg Total Revenue from Local Sources 1999–2000
476	LOCRVM90	Char	impflg Total Revenue from Local Sources 1989–90
477	LOCRVM91	Char	impflg Total Revenue from Local Sources 1990–91
478	LOCRVM92	Char	impflg Total Revenue from Local Sources 1991–92
479	LOCRVM93	Char	impflg Total Revenue from Local Sources 1992–93
480	LOCRVM94	Char	impflg Total Revenue from Local Sources 1993–94
481	LOCRVM95	Char	impflg Total Revenue from Local Sources 1994–95
482	LOCRVM96	Char	impflg Total Revenue from Local Sources 1995–96
483	LOCRVM97	Char	impflg Total Revenue from Local Sources 1996–97
484	LOCRVM98	Char	impflg Total Revenue from

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

		Unified File	
Position	Variable	Type	Description
			Local Sources 1997–98
485	LOCRVM99	Char	impflg Total Revenue from Local Sources 1998–99
486	TOTEXM00	Char	impflg Total Exp. 1999–2000
487	TOTEXM90	Char	impflg Total Exp. 1989–90
488	TOTEXM91	Char	impflg Total Exp. 1990–91
489	TOTEXM92	Char	impflg Total Exp. 1991–92
490	TOTEXM93	Char	impflg Total Exp. 1992–93
491	TOTEXM94	Char	impflg Total Exp. 1993–94
492	TOTEXM95	Char	impflg Total Exp. 1994–95
493	TOTEXM96	Char	impflg Total Exp. 1995–96
494	TOTEXM97	Char	impflg Total Exp. 1996–97
495	TOTEXM98	Char	impflg Total Exp. 1997–98
496	TOTEXM99	Char	impflg Total Exp. 1998–99
497	CELSCM00	Char	impflg Total Current Exp. for El/Sec Pgms 1999–2000
498	CELSCM90	Char	impflg Total Current Exp. for El/Sec Pgms 1989–90
499	CELSCM91	Char	impflg Total Current Exp. for El/Sec Pgms 1990–91
500	CELSCM92	Char	impflg Total Current Exp. for El/Sec Pgms 1991–92
501	CELSCM93	Char	impflg Total Current Exp. for El/Sec Pgms 1992–93
502	CELSCM94	Char	impflg Total Current Exp. for El/Sec Pgms 1993–94
503	CELSCM95	Char	impflg Total Current Exp. for El/Sec Pgms 1994–95
504	CELSCM96	Char	impflg Total Current Exp. for El/Sec Pgms 1995–96
505	CELSCM97	Char	impflg Total Current Exp. for El/Sec Pgms 1996–97
506	CELSCM98	Char	impflg Total Current Exp. for El/Sec Pgms 1997–98
507	CELSCM99	Char	impflg Total Current Exp. for El/Sec Pgms 1998–99
508	CINSTM00	Char	impflg Total Current Exp. for Instr. 1999–2000
509	CINSTM90	Char	impflg Total Current Exp. for Instr. 1989–90
510	CINSTM91	Char	impflg Total Current Exp. for Instr. 1990–91
511	CINSTM92	Char	impflg Total Current Exp. for Instr. 1991–92
512	CINSTM93	Char	impflg Total Current Exp. for Instr. 1992–93
513	CINSTM94	Char	impflg Total Current Exp. for Instr. 1993–94
514	CINSTM95	Char	impflg Total Current Exp. for Instr. 1994–95
515	CINSTM96	Char	impflg Total Current Exp. for Instr. 1995–96
516	CINSTM97	Char	impflg Total Current Exp. for Instr. 1996–97
517	CINSTM98	Char	impflg Total Current Exp. for Instr. 1997–98
518	CINSTM99	Char	impflg Total Current Exp. for Instr. 1998–99
519	CSSVCM00	Char	impflg Total Current Exp. for Support Svcs 1999–2000

Appendix B – Record Layout and Data Elements Description

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File				
Position	Variable	Type	Description	
520	CSSVCM90	Char	impflg Total Current Exp. for Support Svcs 1989–90	
521	CSSVCM91	Char	impflg Total Current Exp. for Support Svcs 1990–91	
522	CSSVCM92	Char	impflg Total Current Exp. for Support Svcs 1991–92	
523	CSSVCM93	Char	impflg Total Current Exp. for Support Svcs 1992–93	
524	CSSVCM94	Char	impflg Total Current Exp. for Support Svcs 1993–94	
525	CSSVCM95	Char	impflg Total Current Exp. for Support Svcs 1994–95	
526	CSSVCM96	Char	impflg Total Current Exp. for Support Svcs 1995–96	
527	CSSVCM97	Char	impflg Total Current Exp. for Support Svcs 1996–97	
528	CSSVCM98	Char	impflg Total Current Exp. for Support Svcs 1997–98	
529	CSSVCM99	Char	impflg Total Current Exp. for Support Svcs 1998–99	
530	COTHRM00	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1999–2000	
531	COTHRM90	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1989–90	
532	COTHRM91	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1990–91	
533	COTHRM92	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1991–92	
534	COTHRM93	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1992–93	
535	COTHRM94	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1993–94	
536	COTHRM95	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1994–95	
537	COTHRM96	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1995–96	
538	COTHRM97	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1996–97	
539	COTHRM98	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1997–98	
540	COTHRM99	Char	impflg Total Current Exp. for Other EI/Sec Pgms 1998–99	
541	NELSCM00	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1999–2000	
542	NELSCM90	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1989–90	
543	NELSCM91	Char	impflg Total Current Exp. for Non EI/Sec Pgms 1990–91	
544	NELSCM92	Char	impflg Total Current Exp. for	

Appendix B – Record Layout and Data Elements Description
CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Unified File			
Position	Variable	Type	Description
545	NELSCM93	Char	Non EI/Sec Pgms 1991–92 impflg Total Current Exp. for
546	NELSCM94	Char	Non EI/Sec Pgms 1992–93 impflg Total Current Exp. for
547	NELSCM95	Char	Non EI/Sec Pgms 1993–94 impflg Total Current Exp. for
548	NELSCM96	Char	Non EI/Sec Pgms 1994–95 impflg Total Current Exp. for
549	NELSCM97	Char	Non EI/Sec Pgms 1995–96 impflg Total Current Exp. for
550	NELSCM98	Char	Non EI/Sec Pgms 1996–97 impflg Total Current Exp. for
551	NELSCM99	Char	Non EI/Sec Pgms 1997–98 impflg Total Current Exp. for
552	CAPOUM00	Char	Non EI/Sec Pgms 1998–99 impflg Total Current Exp. for
553	CAPOUM90	Char	impflg Capital Outlay Exp. 1999–2000
554	CAPOUM91	Char	impflg Capital Outlay Exp. 1989–90
555	CAPOUM92	Char	impflg Capital Outlay Exp. 1990–91
556	CAPOUM93	Char	impflg Capital Outlay Exp. 1991–92
557	CAPOUM94	Char	impflg Capital Outlay Exp. 1992–93
558	CAPOUM95	Char	impflg Capital Outlay Exp. 1993–94
559	CAPOUM96	Char	impflg Capital Outlay Exp. 1994–95
560	CAPOUM97	Char	impflg Capital Outlay Exp. 1995–96
561	CAPOUM98	Char	impflg Capital Outlay Exp. 1996–97
562	CAPOUM99	Char	impflg Capital Outlay Exp. 1997–98
563	OUTLIER	Char	impflg Capital Outlay Exp. 1998–99 Year of outlier value

Appendix C – Glossary

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

This glossary applies to the school district financial survey. When applicable, corresponding F-33 variables are listed in brackets. For additional detail, it is suggested that the data user consult the NCES Handbook: *Financial Accounting for Local and State School Systems*.

AMERICAN INDIAN/ALASKAN NATIVE. A person having origins in any of the original peoples of North America, and who maintains cultural identification through tribal affiliation or community recognition.

ASIAN/PACIFIC ISLANDER. A person having origins in any of the original peoples of the Far east, Southeast Asia, the Indian subcontinent, or the Pacific Islands. This includes, for example, China, India, Japan, Korea, the Philippine Islands, and Samoa.

BLACK. A person having origins in any of the black racial groups of Africa.

CENTRAL CITY. The largest city of a Metropolitan Statistical Area or a Consolidated Metropolitan Statistical Area, plus additional cities that meet specified statistical criteria. (See also “Locale Code.”)

CHARTER SCHOOLS. Charter schools are public schools that are exempted from significant state or local rules that normally govern the operation and management of public schools. A charter school is created by a developer as a public school, or is adapted by a developer from an existing public school. It operates in pursuit of a specific set of education objectives determined by the school’s developer and agreed to by the public chartering agency and provides a program of elementary or secondary education, or both. It meets all applicable federal, state, and local health and safety requirements; complies with federal civil rights laws and operates in accordance with state law. Charter schools may be affiliated with a regular school district, or they may be self-governing entities.

CONSOLIDATED METROPOLITAN STATISTICAL AREA (CMSA). If an area that qualifies as a metropolitan area (MA) has more than one million people, two or more primary metropolitan statistical areas (PMSAs) may be defined within it. Each PMSA consists of a large urbanized county or cluster of counties (cities and towns in New England) that demonstrate very strong internal economic and social links, in addition to close ties to other portions of the larger area. When PMSAs are established, the larger MA of which they are component parts is designated a consolidated metropolitan statistical area (CMSA). CMSAs and PMSAs are established only where local governments favor such designations for a large MA.

CURRENT OPERATION. Direct expenditure for salaries, employee benefits, purchased property and other services, and supplies. It includes gross school expenditures for instruction, support services, and noninstructional functions. It excludes expenditures for debt service, capital outlay, and reimbursement to other governments (including other governments / school systems). Also excluded are payments made on behalf of the school systems by other governments including employee retirement payments made by state governments to state retirement funds and to social security. Employer contributions made by those few school systems that have their own retirement system/funds are excluded. (See state notes, appendix C.)

CURRENT SPENDING. Comprises current operation expenditures (see above), payments made by the state on behalf of school systems, and transfers made by school systems into their own retirement funds. This expenditure type is useful in interstate comparisons. While expenditures made by the state on behalf of the school systems are available on a state aggregate

Appendix C – Glossary

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

basis, they are frequently not available for each school system in a given state. [F-33 variable TCURELSC]

EDUCATION AGENCY. A government agency administratively responsible for providing public elementary and/or secondary instruction or educational support services.

ELEMENTARY. A general level of instruction classified by state and local practice as elementary, composed of any span of grades not above grade 8; preschool or kindergarten included only if it is an integral part of an elementary school or a regularly established school system.

ELEMENTARY/SECONDARY EDUCATION. Programs providing instruction, or assisting in providing instruction, for students in prekindergarten, kindergarten, grades 1 through 12, and ungraded programs.

ENROLLMENT. Count of pupils on pupil rolls in the fall of the school system's fiscal year. The term "membership" can also be used in place of "enrollment." [F-33 variable V33]

EXPENDITURE. All amounts of money paid out by a school system, net of recoveries and other correcting transactions, other than for retirement of debt, purchase of securities, extension of loans and agency transactions. Expenditure includes only external transactions of a school system and excludes noncash transactions such as the provision of perquisites or other payments in-kind.

FEDERALLY-OPERATED EDUCATION AGENCY. A federally-operated agency that is charged, at least in part, with providing elementary and/or secondary instruction or support services.

FEDERAL REVENUE (DIRECT). Aid from project grants for programs such as Impact Aid (PL 81-815 and PL 81-874), Indian Education, Bilingual Education, Head Start, Follow Through, Magnet Schools, Dropout Demonstration Assistance, and Gifted / Talented. [F-33 variables B10, B11, B12, B13]

FEDERAL REVENUE DISTRIBUTED BY STATE GOVERNMENTS. Aid from formula grants distributed through State government agencies. This includes revenue from such programs as:

FISCAL YEAR. The 12-month period to which the annual operating budget applies. At the end of the fiscal year, the agency determines its financial condition and the results of its operations.

FREE LUNCH PROGRAM. A program under the National School Lunch Act that provides cash subsidies for free lunches to students based on family size and income criteria.

FULL-TIME EQUIVALENCY (FTE). The amount of time required to perform an assignment stated as a proportion of a full-time position, and computed by dividing the amount of time employed by the time normally required for a full-time position.

HISPANIC. A person of Mexican, Puerto Rican, Cuban, Central or South American, or other Spanish culture or origin, regardless of race.

INSTRUCTION EXPENDITURE. Relates to the instruction function (series 1000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics, 1990). Instruction presented under the current operation or current spending headings includes payments from all funds for salaries, employee benefits (paid only by school system if

Appendix C – Glossary

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. Instruction covers regular, special, and vocational programs offered in both the regular school year and summer school. It excludes instructional support activities as well as adult education and community services. [F-33 variables Z33, V10, E13]

LARGE CITY. A central city of a CMSA or MSA, with the city having a population greater than or equal to 250,000. Prior to 1994–95, “Large City” was defined as a central city of a metropolitan area with a population of 400,000 or more, or a population density of at least 6,000 people per square mile. (See also “Locale Code.”)

LARGE TOWN. An incorporated place or Census Designated Place (CDP) with a population greater than or equal to 25,000 and located outside a CMSA or MSA. (See also “Locale Code.”)

LEA. Local Education Agency, often called school districts, an education agency at the local level whose primary responsibility is to operate public schools or to contract for public school services.

LOCALE CODE. Locale code is defined based on how the school is situated in a particular location relative to populous areas, based on the school’s address. (See also, “Large City,” “Mid-size City,” “Urban Fringe of Large City,” “Urban Fringe of Mid-Size City,” “Large Town,” “Small Town,” “Rural, outside MSA,” and “Rural, inside MSA.”)

LOCAL REVENUE. Revenue raised within the boundaries of the LEA. These revenues are primarily raised through property taxes, but also come from other types of taxes and fees.

[TLOCRED sum of: A07, A08, A09, A11, A13, A15, A20, C24, D11, D23, T02, T06, T09, T15, T40, T99, U22, and U97].

Metropolitan Statistical Area (MSA). An area consisting of one or more contiguous counties (cities and towns in New England) that contain a core area with a large population nucleus, as well as adjacent communities having a high degree of economic and social integration with that core. An area is defined as an MSA if: it is the only MSA in the immediate area and it has a city of at least 50,000 population; or it is an urbanized area of at least 50,000 with a total metropolitan population of at least 100,000 (75,000 in New England).

MID-SIZE CITY. A central city of a CMSA or MSA, with the city having a population less than 250,000. Prior to 1994–95, term was defined as a central city of a metropolitan area with a population less than 400,000 and a population density less than 6,000 people per square mile. (See also “Locale Code.”)

NCES. National Center for Education Statistics, an organization within the U.S. Department of Education. NCES is the primary federal entity for collecting, analyzing, and reporting data related to education.

NONELEMENTARY/SECONDARY CURRENT SPENDING. Current spending for nonelementary/secondary education programs. Included in this category are community services, adult education, and other nonelementary/secondary current expenditures. **[F-33 variables V70, V75, V80]**

PRIMARY METROPOLITAN STATISTICAL AREA (PMSA). If an area meets the requirements to qualify as a MSA and has a population of 1,000,000 or more, one or more PMSAs may be defined within it if statistical criteria are met and local opinion also is in favor. A PMSA consists of a large urbanized county, or a cluster of such counties (cities and towns in

Appendix C – Glossary

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

New England) that have substantial commuting interchange. When one or more PMSAs have been recognized, the larger area of which they are component parts then is designated a CMSA.

PUBLIC SCHOOL. An institution that provides educational services and has one or more grade groups (PK–12), or which is ungraded; has one or more teachers to give instruction; is located in one or more buildings; has an assigned administrator; receives public funds as primary support; and is operated by an education agency.

REDUCED-PRICE LUNCH STUDENT. A student who is eligible to participate in the Reduced-Price Lunch Program under the National School Lunch Act. (See also, “Free Lunch Eligible.”)

RURAL. Any incorporated place, Census designated place, or nonplace territory not defined by the Census Bureau as an urbanized area or urban cluster. From 1998–99 onward, the category was separated into “Rural, Inside MSA” and “Rural, Outside MSA.”

RURAL, INSIDE MSA. Any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as rural by the Census Bureau. Category represents a subset of “Rural,” and was introduced in 1998–99. (See also “Locale Code.”)

RURAL, OUTSIDE MSA. Any incorporated place, Census designated place, or nonplace territory not within a CMSA or MSA and defined as rural by the Census Bureau. Category represents a subset of “Rural,” and was introduced in 1998–99. (See also “Locale Code.”)

PUBLIC SCHOOL SYSTEMS. Includes independent school district governments and dependent school systems. Independent school district governments are organized local entities providing public elementary, secondary, special, and vocational/technical education. Dependent school systems are classified as sub-units of some other governmental unit such as a county, municipality, township, or the state.

REVENUE. All amounts of money received by a school system from external sources, or net of refunds and other correcting transactions other than from issuance of debt, liquidation of investments, or as agency and private trust transactions. Revenue excludes noncash transactions such as receipt of services, commodities, or other “receipts in-kind.”

SEA. State Education Agency, the agency of the state charged with primary responsibility for coordinating and supervising public instruction.

SMALL TOWN. An incorporated place or Census Designated Place (CDP) with population less than 25,000 and greater than or equal to 2,500 and located outside a CMSA or MSA. (See also “Locale Code.”)

STATE REVENUE. State revenue paid to the school system for any purpose, restricted or unrestricted, including the following:

STUDENT MEMBERSHIP. This comprises the total student enrollment on October 1 (or the closest school day to October 1) for all grade levels (including prekindergarten and kindergarten) and ungraded pupils. Membership includes students both present and absent on the measurement day.

SUPPORT SERVICES EXPENDITURE. Relates to support services functions (series 2000) defined in *Financial Accounting for Local and State School Systems* (National Center for Education Statistics, 1990). Support services presented under the current operation or current

Appendix C – Glossary

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

spending headings includes payments from all funds for salaries, employee benefits (paid only by school systems if under “current operation” or paid by both school and state if under “current spending”), supplies, materials, and contractual services. It excludes capital outlay, debt service, and interfund transfers. It includes expenditures for the following functions:

Nonspecified Support Services. Expenditures which pertain to more than one of the above categories. In some cases reporting units could not provide distinct expenditure amounts for each support services category. These expenditures were included in “nonspecified” instead of “other support services.” [F-33 variable V85]

TOTAL EXPENDITURE. Total expenditure is the sum of current expenditures, capital outlay, intergovernmental expenditures (i.e. payments to other state and local governments and other school systems), and debt service expenditures. [F-33 variable **TOTALEXP** (total expenditure) is the sum of: **TCURELSC**, **TNONELSE**, **TCAPOUT**, **L12**, **M12**, **Q11**, and **I86**. Component variables may differ in surveys of fiscal years preceding 1992.]

TOTAL REVENUE. The sum of compulsory revenue contributions emerging from local, state, and federal sources. [F-33 variable **TOTALREV** (Total revenue) is the composite variable and **TFEDREV**, **TSTREV**, and **TLOCREV**.]

URBAN FRINGE. A closely settled area, contiguous to a central city, outside a central city; with a minimum population of 2,500 inhabitants; with a population density of at least 1,000 per square mile; and has a Census Urbanized Area Code. (See also “Locale Code.”)

URBAN FRINGE OF A LARGE CITY. Any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA of a “Large City” and defined as urban by the Census Bureau. Prior to 1994–95, defined as any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as urban by the Census Bureau, with a central city with a population of 4000,000 or more or a population density of at least 6,000 people per square mile. (See also “Locale Code.”)

URBAN FRINGE OF A MID-SIZE CITY. Any incorporated place, Census Designated Place (CDP), or nonplace territory within a CMSA or MSA of a Mid-size City and defined as urban by the Census Bureau. Prior to 1994–95, defined as any incorporated place, Census designated place, or nonplace territory within a CMSA or MSA and defined as urban by the Census Bureau, with a central city with a population less than 4000,000 or a population density less than 6,000 people per square mile. (See also “Locale Code.”)

WHITE. A person having origins in any of the original peoples of Europe, North Africa, or the Middle East.

Appendix D—Frequencies of Categorical Variables

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Frequencies for regular districts (lsdf90_00_1b)

The FREQ Procedure

Finance Type			Cumulative	Cumulative
FINANCE_TYPE	Frequency	Percent	Frequency	Percent
Elem LEA linked to Sec LEA (MB)	2847	18.80	2847	18.80
Other Regular - w/o full grade range (OR)	869	5.74	3716	24.54
Pseudo - Sec LEA linked with Elem LEA (PD)	1297	8.56	5013	33.10
Regular LEA - full grade range (RG)	10131	66.90	15144	100.00

CCD Agency Type			Cumulative	Cumulative
CCD_TYPE	Frequency	Percent	Frequency	Percent
1-Local Education Agency	13258	87.55	13258	87.55
2-Sup. Union Member	1827	12.06	15085	99.61
3-Supervisory Union Center	52	0.34	15137	99.95
4-Regional	7	0.05	15144	100.00

School Level (F33)			Cumulative	Cumulative
F33_SCHLEV	Frequency	Percent	Frequency	Percent
1-Elementary School District	3526	23.28	3526	23.28
2-Secondary School District	534	3.53	4060	26.81
3-Elem/Sec School District	11008	72.69	15068	99.50
5-Vocational / Special Ed District	5	0.03	15073	99.54
6-Nonoperating District	66	0.44	15139	99.97
7-Education Service Agency	4	0.03	15143	100.00

Frequency Missing = 1

Government Type (F33)			Cumulative	Cumulative
GOVT_TYPE	Frequency	Percent	Frequency	Percent
0-State dependent	29	0.19	29	0.19
1-County dependent	365	2.41	394	2.60
2-City dependent	216	1.43	610	4.03
3-Township dependent	490	3.24	1100	7.26
5-Independent	14043	92.74	15143	100.00

Frequency Missing = 1

Region (NE, MW, South or West)			Cumulative	Cumulative
REGION	Frequency	Percent	Frequency	Percent
Midwest	5913	39.05	913	39.05
Northeast	2922	19.29	8835	58.34
South	3370	22.25	12205	80.59
West	2939	19.41	15144	100.00

Appendix D—Frequencies of Categorical Variables

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Frequencies for unified districts (lusdf90_00_1b)

Finance Type				Cumulative	Cumulative
FINANCE_TYPE	Frequency	Percent	Frequency	Percent	
Other Regular - w/o full grade range (OR)	230	2.00	230	2.00	
Pseudo - Sec LEA linked with Elem LEA (PD)	1293	11.26	1523	13.27	
Regular LEA - full grade range (RG)	9958	86.73	11481	100.00	

CCD Agency Type				Cumulative	Cumulative
CCD_TYPE	Frequency	Percent	Frequency	Percent	
1-Local Education Agency	10483	91.31	10483	91.31	
2-Sup. Union Member	945	8.23	11428	99.54	
3-Supervisory Union Center	47	0.41	11475	99.95	
4-Regional	6	0.05	11481	100.00	

School Level (F33)				Cumulative	Cumulative
F33_SCHLEV	Frequency	Percent	Frequency	Percent	
1-Elementary School District	93	0.81	93	0.81	
2-Secondary School District	524	4.56	617	5.37	
3-Elem/Sec School District	10830	94.33	11447	99.70	
5-Vocational / Special Ed District	4	0.03	11451	99.74	
6-Nonoperating District	29	0.25	11480	99.99	
7-Education Service Agency	1	0.01	11481	100.00	

Government Type (F33)				Cumulative	Cumulative
GOVT_TYPE	Frequency	Percent	Frequency	Percent	
0-State dependent	26	0.23	26	0.23	
1-County dependent	358	3.12	384	3.34	
2-City dependent	191	1.66	575	5.01	
3-Township dependent	277	2.41	852	7.42	
5-Independent	10629	92.58	11481	100.00	

Region (NE, MW, South or West)				Cumulative	Cumulative
REGION	Frequency	Percent	Frequency	Percent	
Midwest	4649	40.49	4649	40.49	
Northeast	2059	17.93	6708	58.43	
South	3093	26.94	9801	85.37	
West	1680	14.63	11481	100.00	

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1989–90

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc90	0	84,333	4,434	1,371
Current Spending for Instruction	pcinst90	0	34,000	2,684	848
Current Spending for Support Services	pcssvc90	0	130,000	1,534	594
Current Spending for Other El/Sec Programs	pcothr90	0	26,778	216	103
Capital Outlay Expenditures	pcapou90	0	37,171	425	531
Current Spending for Non El/Sec Programs	pnelsc90	0	5,286	68	106
General Expenditures	ptotex90	0	106,222	5,095	1,626
General Revenue	ptotrv90	0	100,333	5,014	1,573
Revenue from Federal Sources	pfedrv90	0	22,667	291	247
Revenue from State Sources	pstrev90	0	38,290	2,297	977
Revenue from Local Sources	plocrv90	0	77,667	2,425	1,666

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Range of selected per pupil revenue and expenditure amounts, fiscal year 1990–91

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc91	0	78,000	4,700	1,467
Current Spending for Instruction	pcinst91	0	54,400	2,864	926
Current Spending for Support Services	pcssvc91	0	37,438	1,611	614
Current Spending for Other El/Sec Programs	pcothr91	0	3,133	225	92
Capital Outlay Expenditures	pcapou91	0	33,676	448	572
Current Spending for Non El/Sec Programs	pnelsc91	0	3,630	72	113
General Expenditures	ptotex91	0	83,600	5,398	1,737
General Revenue	ptotrv91	0	76,000	5,284	1,673
Revenue from Federal Sources	pfedrv91	0	31,600	310	250
Revenue from State Sources	pstrev91	0	31,500	2,431	1,051
Revenue from Local Sources	plocrv91	0	64,000	2,543	1,766

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1991–92

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc92	0	59,000	4,793	1,433
Current Spending for Instruction	pcinst92	0	33,000	2,928	919
Current Spending for Support Services	pcssvc92	0	26,000	1,627	589
Current Spending for Other El/Sec Programs	pcothr92	0	3,690	238	119
Capital Outlay Expenditures	pcapou92	0	27,213	490	628
Current Spending for Non El/Sec Programs	pnelsc92	0	5,186	71	134
General Expenditures	ptotex92	0	61,333	5,543	1,747
General Revenue	ptotrv92	0	68,667	5,459	1,704
Revenue from Federal Sources	pfedrv92	0	48,333	346	270
Revenue from State Sources	pstrev92	0	25,518	2,512	1,099
Revenue from Local Sources	plocrv92	0	58,643	2,602	1,828

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Range of selected per pupil revenue and expenditure amounts, fiscal year 1992–93

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc93	0	42,000	5,082	1,523
Current Spending for Instruction	pcinst93	0	22,800	3,122	984
Current Spending for Support Services	pcssvc93	0	36,000	1,718	614
Current Spending for Other El/Sec Programs	pcothr93	0	3,313	242	105
Capital Outlay Expenditures	pcapou93	0	27,583	487	643
Current Spending for Non El/Sec Programs	pnelsc93	0	5,085	63	105
General Expenditures	ptotex93	0	52,667	5,829	1,802
General Revenue	ptotrv93	0	77,600	5,818	1,721
Revenue from Federal Sources	pfedrv93	0	19,957	359	279
Revenue from State Sources	pstrev93	0	31,174	2,722	1,104
Revenue from Local Sources	plocrv93	0	77,467	2,737	1,879

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1993–94

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc94	0	46,600	5,248	1,546
Current Spending for Instruction	pcinst94	0	30,600	3,212	978
Current Spending for Support Services	pcssvc94	0	23,159	1,795	640
Current Spending for Other El/Sec Programs	pcothr94	0	2,439	241	90
Capital Outlay Expenditures	pcapou94	0	25,333	500	580
Current Spending for Non El/Sec Programs	pnelsc94	0	6,004	77	119
General Expenditures	ptotex94	0	62,019	6,038	1,854
General Revenue	ptotrv94	0	97,577	5,981	1,798
Revenue from Federal Sources	pfedrv94	0	32,400	385	278
Revenue from State Sources	pstrev94	0	39,333	2,734	1,101
Revenue from Local Sources	plocrv94	0	81,754	2,861	1,966

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Range of selected per pupil revenue and expenditure amounts, fiscal year 1994–95

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc95	0	66,500	5,415	1,552
Current Spending for Instruction	pcinst95	0	45,250	3,349	1,000
Current Spending for Support Services	pcssvc95	0	24,575	1,819	637
Current Spending for Other El/Sec Programs	pcothr95	0	2,730	247	93
Capital Outlay Expenditures	pcapou95	0	141,548	548	659
Current Spending for Non El/Sec Programs	pnelsc95	0	10,434	88	141
General Expenditures	ptotex95	0	173,333	6,273	1,861
General Revenue	ptotrv95	0	208,000	6,212	1,819
Revenue from Federal Sources	pfedrv95	0	46,667	390	294
Revenue from State Sources	pstrev95	0	32,333	2,919	1,169
Revenue from Local Sources	plocrv95	0	188,000	2,903	1,964

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1995–96

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for EI/Sec Programs	pcelsc96	0	71,000	5,567	1,539
Current Spending for Instruction	pcinst96	0	52,250	3,458	1,015
Current Spending for Support Services	pcssvc96	0	29,143	1,862	611
Current Spending for Other EI/Sec Programs	pcothr96	0	4,000	247	87
Capital Outlay Expenditures	pcapou96	0	35,167	616	738
Current Spending for Non EI/Sec Programs	pnelsc96	0	13,695	92	144
General Expenditures	ptotex96	0	71,000	6,522	1,907
General Revenue	ptotrv96	0	71,700	6,413	1,800
Revenue from Federal Sources	pfedrv96	0	39,750	394	291
Revenue from State Sources	pstrev96	0	29,400	3,040	1,214
Revenue from Local Sources	plocrv96	0	70,800	2,979	1,990

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B

Range of selected per pupil revenue and expenditure amounts, fiscal year 1995–96

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for EI/Sec Programs	pcelsc97	0	40,600	5,755	1,527
Current Spending for Instruction	pcinst97	0	25,200	3,585	1,016
Current Spending for Support Services	pcssvc97	0	29,100	1,912	592
Current Spending for Other EI/Sec Programs	pcothr97	0	7,150	259	103
Capital Outlay Expenditures	pcapou97	0	42,857	709	826
Current Spending for Non EI/Sec Programs	pnelsc97	0	14,010	76	116
General Expenditures	ptotex97	0	79,625	6,797	1,951
General Revenue	ptotrv97	0	93,200	6,698	1,763
Revenue from Federal Sources	pfedrv97	0	25,200	405	308
Revenue from State Sources	pstrev97	0	29,346	3,207	1,251
Revenue from Local Sources	plocrv97	0	90,875	3,086	2,016

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1997–98

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc98	231	52,000	6,027	1,540
Current Spending for Instruction	pcinst98	0	35,000	3,750	1,033
Current Spending for Support Services	pcssvc98	231	30,240	2,010	607
Current Spending for Other El/Sec Programs	pcothr98	0	4,857	267	89
Capital Outlay Expenditures	pcapou98	0	20,684	776	836
Current Spending for Non El/Sec Programs	pnelsc98	0	19,063	79	113
General Expenditures	ptotex98	333	81,111	7,166	1,978
General Revenue	ptotrv98	462	125,920	7,049	1,786
Revenue from Federal Sources	pfedrv98	0	42,189	441	346
Revenue from State Sources	pstrev98	0	36,125	3,389	1,320
Revenue from Local Sources	plocrv98	0	105,640	3,219	2,068

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Range of selected per pupil revenue and expenditure amounts, fiscal year 1998–99

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc99	1,477	36,308	6,338	1,624
Current Spending for Instruction	pcinst99	739	28,000	3,940	1,094
Current Spending for Support Services	pcssvc99	324	20,692	2,120	630
Current Spending for Other El/Sec Programs	pcothr99	0	5,154	278	92
Capital Outlay Expenditures	pcapou99	0	76,085	868	902
Current Spending for Non El/Sec Programs	pnelsc99	0	16,317	81	132
General Expenditures	ptotex99	2,308	83,181	7,596	2,094
General Revenue	ptotrv99	2,385	92,333	7,451	1,905
Revenue from Federal Sources	pfedrv99	0	34,418	479	384
Revenue from State Sources	pstrev99	0	77,569	3,609	1,413
Revenue from Local Sources	plocrv99	0	92,000	3,364	2,120

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix E—Ranges of Selected Data Items

CCD Longitudinal School District Finance File: 1989–90 to 1999–2000

Range of selected per pupil revenue and expenditure amounts, fiscal year 1999–2000

Per pupil amount for:	Variable name	Minimum	Maximum	Mean	Standard deviation
Current Spending for El/Sec Programs	pcelsc00	0	60,100	6,730	1,711
Current Spending for Instruction	pcinst00	0	28,200	4,187	1,159
Current Spending for Support Services	pcssvc00	0	36,429	2,254	675
Current Spending for Other El/Sec Programs	pcothr00	0	6,400	289	96
Capital Outlay Expenditures	pcapou00	0	47,375	950	985
Current Spending for Non El/Sec Programs	pnelsc00	0	12,562	85	120
General Expenditures	ptotex00	0	88,200	8,085	2,200
General Revenue	ptotrv00	0	103,800	7,927	1,969
Revenue from Federal Sources	pfedrv00	0	30,897	527	406
Revenue from State Sources	pstrev00	0	43,261	3,871	1,484
Revenue from Local Sources	plocrv00	0	96,500	3,528	2,172

NOTE: Mean and standard deviation are weighted by districts' total enrollment.

SOURCE: Regular districts file LSDF90_00_1B.

Appendix F—Survey Form
2000 Annual Survey of Local Government Finances – School Systems (Form F-33)

RETURN
TOU.S. Census Bureau
ATTN: Governments Division
Washington, DC 20233-0001FORM **F-33**
(6-12-2000)U.S. DEPARTMENT OF COMMERCE
Economics and Statistics Administration
U.S. CENSUS BUREAU**2000 ANNUAL SURVEY OF
LOCAL GOVERNMENT FINANCES
School Systems**

In correspondence pertaining to this report,
please refer to the Census File Number above
your address.

(Please correct any error in name, address, and ZIP Code)


Please note that this is a national form that applies to governments with wide differences in the size of their service areas, the amount of population served, and the extent and complexity of their financial accounts. This form has been approved by the Office of Management and Budget (OMB) and has been given the number 0607-0700. Please note that we have displayed this number in the upper right hand corner of this form. Display of this number confirms that we have approval from OMB to conduct this survey. If this number was not displayed, we could not request your participation in this survey. We estimate public reporting burden for this collection of information to vary from 1.5 to 2.5 hours per response, with an average of 2 hours per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Associate Director for Finance and Administration, Attn: Paperwork Reduction Project 0607-0700, Room 3104, Federal Building 3, U.S. Census Bureau, Washington, DC 20233.

NOTE ➡ Please read the instructions on pages 6 through 8 before completing this form.

Reference numbers pertain to revenue, expenditure function and object codes contained in **Financial Accounting for Local and State School Systems**, National Center for Education Statistics, 1990.


Part I REVENUEAmount
*Omit cents***Section A – FROM LOCAL SOURCES**

- | | |
|---------------------------------------------------------------------------------------------------------|-----|
| 1. Property taxes (1110, 1140) | T06 |
| 2. General sales or gross receipts tax (1120) | T09 |
| 3. Public utility taxes (1190) | T15 |
| 4. Individual and corporate income taxes (1130) | T40 |
| 5. All other taxes (1190) | T99 |
| 6. Parent government contributions (dependent school systems only – 1200) | T02 |
| 7. Revenue from cities and counties (1200, 1960, 2100, 2200, 2800) | D23 |
| 8. Revenue from other school systems (within state – 1320, 1420, 1951; out of state – 1330, 1430, 1952) | D11 |
| 9. Tuition fees from pupils and parents (1310, 1340) | A07 |
| 10. Transportation fees from pupils and parents (1410, 1440) | A08 |
| 11. Textbook sales and rentals (1940) | A11 |
| 12. School lunch revenues (1600) | A09 |
| 13. Student activity receipts (1700) | A13 |

Part I REVENUE – Continued		Amount <i>Omit cents</i>
Section A – FROM LOCAL SOURCES – Continued		A20
14. Other sales and service revenues (1800)		
15. Interest earnings (1500)		U22
16. Miscellaneous other local revenue (1910, 1920, 1930, 1980, 1990)		U97
Section B – FROM STATE SOURCES (3100, 3200, 3800)		C01
1. General formula assistance		
2. Staff improvement programs		C04
3. Special education programs		C05
4. Compensatory and basic skills attainment programs		C06
5. Bilingual education programs		C07
6. Gifted and talented programs		C08
7. Vocational education programs		C09
8. School lunch programs		C10
9. Capital outlay and debt service programs		C11
10. Transportation programs		C12
11. All other revenues from state sources		C13
Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT (4200, 4500)		C14
1. Title I		
2. Children with disabilities		C15
3. Eisenhower math and science		C16
4. Drug free schools		C17
5. Title VI		C18
6. Vocational education		C19
7. Child nutrition act – exclude commodities		C25
8. All other federal aid through the state		C20
Section D – FROM FEDERAL SOURCES DIRECTLY (4100, 4300, 4700, 4800)		B10
1. Impact aid (PL 815 and 874)		
2. Bilingual education		B11
3. Indian education		B12
4. All other direct federal aid		B13
<div style="text-align: right;">CONTINUE WITH PART II ON PAGE 3 </div>		

Part II CURRENT OPERATION EXPENDITURE – All amounts paid excluding internal transfers and amounts reported in parts III, IV3–6, VIA3, and IX6–14.				
Section A – ELEMENTARY-SECONDARY EDUCATION INSTRUCTIONAL PROGRAMS – PREKINDERGARTEN THROUGH GRADE 12	Salaries only (Object 100) (1)	Employee benefits only (Object 200) (2)	TOTAL (ALL current operation objects) (3)	
	Z33	V1Ø	E13	
	1. Instruction (1000)	V11	V12	E17
	2. Support services, pupils (2100)	V13	V14	EØ7
	3. Support services, instructional staff (2200)	V15	V16	EØ8
	4. Support services, general administration (2300)	V17	V18	EØ9
	5. Support services, school administration (2400)	V21	V22	V4Ø
	6. Support services, operation and maintenance of plant (2600)	V23	V24	V45
	7. Support services, student transportation (2700)	V37	V38	V9Ø
Section B – ELEMENTARY-SECONDARY NON-INSTRUCTIONAL PROGRAMS	V29	V3Ø	E11	
	9. Food services (3100)		V32	V6Ø
	10. Enterprise operations (3200)			V65
Section C – NON-ELEMENTARY-SECONDARY PROGRAMS			V7Ø	
	12. Community services (3300)			V75
	13. Adult education			V8Ø
	14. Other			V91
Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B			V91	
	15. Payments to private schools (object 563)			V92
16. Payments to public charter schools				
Part III CAPITAL OUTLAY EXPENDITURES			Amount Omit cents	
1. Construction (object code 450)			F12	
2. Land and existing structures (object codes 710, 720)			G15	
3. Instructional equipment (object code 730, function 1000)			KØ9	
4. All other equipment (object code 730, functions 2000, 3000, 4000)			K1Ø	
Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY			Z32	
1. Total salaries and wages (object 100 – ALL functions)				
2. Total employee benefit payments (object 200 – ALL functions)			Z34	

CONTINUE WITH PART IV ON PAGE 4 ➔

Part IV OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY – Continued		Amount Omit cents	
		Q11	
3. Payments to other school systems (objects 511, 512, 561, 562, 564, 565, 592, 593)			
4. Payments to State governments (object code 569)		L12	
5. Payments to local governments (object code 920)		M12	
6. Interest on school system indebtedness (object code 830)		I86	
Part V STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY (Revenue source code 3900)		C38	
1. For employee benefits			
2. All other (textbooks, school bus purchase, etc.)		C39	
Part VI DEBT		19H	
▶ Section A – LONG TERM – Term of more than one year			
1. Outstanding at beginning of the fiscal year			
2. Issued during fiscal year (revenue code 5110)		21F	
3. Retired during fiscal year (object 910)		31F	
4. Outstanding at end of fiscal year (1 plus 2 minus 3)		41F	
▶ Section B – SHORT TERM – Term of one year or less		61V	
1. Outstanding at beginning of fiscal year			
2. Outstanding at end of fiscal year		66V	
Part VII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR			
Type of asset	Funds		
	Debt service	Bond	Other
Cash and deposits (include CD's and security holdings)	W01	W31	W61
Part VIII FALL MEMBERSHIP – October 1999			Membership
Enter the count of pupils enrolled on the school day closest to October 1, 1999			V33
Part IX SPECIAL PROCESSING ITEMS			
Item	Code	Amount	
1. Student fees, nonspecified	A15		
2. Census local, NCES State revenue	T07		
3. Census State, NCES local revenue	C24		
4. State revenue, nonspecified	C35		
5. Federal revenue, nonspecified	C36		
6. State payment on behalf of the LEA, instruction employee benefits	J13		
7. State payment on behalf of the LEA, pupil support services employee benefits	J17		
8. State payment on behalf of the LEA, instructional staff support employee benefits	J07		
9. State payment on behalf of the LEA, general administration employee benefits	J08		
CONTINUE WITH PART IX ON PAGE 5 			

Part IX	SPECIAL PROCESSING ITEMS – Continued
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Item	Code	Amount
10. State payment of behalf of the LEA, school administration employee benefits	J09	
11. State payment on behalf of the LEA, operation and maintenance of plant employee benefits	J40	
12. State payment on behalf of the LEA, student transportation employee benefits	J45	
13. State payment on behalf of the LEA, business/central/other employee benefits	J90	
14. State payment on behalf of the LEA, other employee benefits	J10	
15. Support services expenditures, nonspecified	V85	
16. Equipment expenditure, nonspecified	K11	
17. Own retirement system transfer, instruction	J12	
18. Own retirement system transfer, support services	J11	
19. Federal revenue on behalf of school system	B23	
20. State payment on behalf of the LEA, instructional non-benefits	J14	
21. State payment on behalf of the LEA, support services non-benefits	J96	
22. State payment on behalf of the LEA, non-instructional programs non-benefits	J97	
23. State payment on behalf of the LEA, non-elementary/secondary programs	J98	
24. State payment on behalf of the LEA, capital outlay	J99	

FOR CENSUS USE ONLY					
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Remarks – *Please use this space for any explanation that may be essential in understanding your reported data. If additional space is required, please attach a separate sheet.*

Part X	DATA SUPPLIED BY
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Name	Telephone		
	Area code	Number	Extension
Title			

BASIC INSTRUCTIONS AND SUGGESTIONS

FINALLY AUDITED FIGURES ARE UNNECESSARY. If substantially accurate figures can be supplied on a preliminary basis, please do not delay submitting this report.

1. INCLUDE the unduplicated revenues and expenditures from all funds.

- | | |
|----------------------------------|----------------------------------|
| a. General fund | e. Capital projects funds |
| b. Special revenue funds | f. Food service fund |
| c. Federal projects funds | g. Student activity funds |
| d. Debt service fund | |

2. EXCLUDE transfers of monies between funds, agency transactions, transactions of private trust funds, purchase of commodities, and purchase of securities for investment purposes.

3. Please describe in the "Remarks" section the basis of any estimates or prorations used to report amounts requested on this form.

4. Please report "0" in cases of revenues not received, no expenditures made, or no debt or assets. Report "M" if there are values for these items but they cannot be determined because they are missing from your records.

5. Contact the Elementary-Secondary Education Statistics Branch, Bureau of the Census at 1-800-622-6193 for help with questions.

Part I – REVENUE

Section A – FROM LOCAL SOURCES

Lines 1–5. Independent school districts should report their tax receipts here. Line 1 (property taxes) will be applicable to most independent school districts. Lines 2 through 5 will be applicable to only a relatively small number of districts. Taxes reported here should be those which the district has the power to levy. State taxes and state property tax relief payments should be excluded here and reported instead in section B. Include current and delinquent tax revenues and penalties.

Line 6. Dependent school systems should report their tax receipts and any other amounts appropriated by their parent government on line 6 (Census code T02).

Line 7. Report taxes for education levied by separate county and city governments and transferred to the school system. Include debt issued in the name of a local (non-school system) government and transferred to the school system. Regional school systems should report assessments received from cities and towns here. Assessments received from independent school districts should be reported on line 8.

Line 8. Report payments received from other school systems, both within and outside the state, for tuition, transportation, and other services (such as purchasing and data processing). Regional school systems should report assessments received from independent school districts here. Assessments received from cities and towns should be reported on line 7.

Lines 9–14. Report all student fees on these lines. Gross receipts from sale of school breakfasts, lunches, and milk (from students, teachers, adults, but not from state or federal funds) should be entered in item 12. Gross student activity receipts for those funds under control of the custodian of school funds should be included on line 13. Revenues from other sales and services, including community services activities should be entered on line 14. Report in Part IX the amount of any student fee that cannot be reported because the fee covers more than one of the items on lines 9 through 14, such as lump sum fees for both tuition and transportation.

Line 15. Include interest earnings from all funds held by the school system.

Line 16. Report receipts from rentals, property sales, private contributions, and refunds from prior year expenditures.

Section B – FROM STATE SOURCES

Include all state payments made directly to the local education agency. Exclude state payments made on behalf of the local education agency and report instead in Part V.

Line 1. Include revenue from general non-categorical state assistance programs such as foundation, minimum or basic formula support, principal apportionment, equalization, flat or block grants, and state public school fund distributions. Also include state revenue dedicated from major state taxes, such as income and sales taxes. Revenues from minor state taxes should be included on line 11.

Line 2. Report revenues from programs designed to improve the quality and quantity of local education agency staff. Examples include additional teacher units, teacher benefits, retirement and social security paid directly to local education agencies, mentor teachers, teacher induction, staff development contracts and stipends, career ladder contracts, in-service training, health insurance, principal leadership, teacher quality contracts, and salaries for specific types of instructional and support staff (other than for staff directly associated with the programs described on lines 3 through 10).

Line 3. Enter revenues for the education of physically and mentally handicapped students.

Line 4. Include revenues from state compensatory education for "at risk" or other economically disadvantaged students, including migratory children (unless bilingual – see line 5) and orphans. Also include amounts from state programs directed toward the attainment of basic skills. Include categorical education excellence and quality education programs which provide more than staff enhancements – such as materials, resource centers, and equipment. Programs which focus on staff should be reported on line 2.

Lines 5–10. Enter state revenues for the type of program indicated. Include career education programs on line 7; school lunch matching payments on line 8; school construction, building aid, and interest and principal payments on line 9; and bus driver salaries and bus replacements on line 10.

Line 11. Report amounts for specific programs not described above on lines 1 through 10 including instructional materials, textbooks, computer equipment, library resources, guidance and psychological services, driver education, energy conservation, enrollment increases and losses, health, alcohol and drug abuse, AIDS, child abuse, summer school, prekindergarten and early childhood, adult education (excluding vocational), desegregation, private schools, safety and law enforcement, and community services.

Also include on line 11 those items financed by relatively minor state taxes, licenses, fees, and funds such as severance and license taxes, timber and motor vehicle excise taxes, payments in lieu of taxes, refunds, land reimbursement, and forest funds.

Report in Part IX the amount of any state revenue item that cannot be reported because the item covers more than one of the items on lines 1 through 11, such as "total state revenues" not broken down by program.

Section C – FROM FEDERAL SOURCES THROUGH THE STATE GOVERNMENT

Line 1. Include federal revenues distributed through Title I of the Elementary-Secondary Education Act (ESEA). Report basic, concentration, and migratory education grants.

Line 2. Report federal revenues awarded under the Individuals with Disabilities Education Act (IDEA 97). Include formula grants authorized in Part B of this legislation. Exclude project grants authorized in Part D. Report these project grants instead in Part I-D4.

Line 3. Report math and science formula grants authorized by Title II-A and B and Title XIII-C of the Elementary-Secondary Education Act.

Line 4. Include formula and project grants for drug free schools authorized by the Elementary-Secondary Education Act, Title IV.

Line 5. Enter Title VI grants sanctioned by the Elementary-Secondary Education Act.

Line 6. Report formula grants authorized by the Carl D. Perkins Vocational Education Act. Include revenues from Title II (Basic Grants), and Title III-E (Tech-Prep Education).

Line 7. Include revenues from Child Nutrition Act programs (national school lunch, special milk, school breakfast and ala carte) sanctioned by P.L. 79-396 and P.L. 89-642. **Report cash payments only – Exclude the value of donated commodities.**

Line 8. Enter the total of all other federal funds disbursed through the state to the local education agency. Include formula grants authorized by the Adult Education Act (Part B).

Section D – FROM FEDERAL SOURCES DIRECTLY

Line 1. Include federal payments for construction (P.L. 81-815) and for maintenance and operation (P.L. 81-874).

Line 2. Include project grants for bilingual education authorized by Title VII of the Elementary-Secondary Education Act.

Line 3. Include both project and formula grants for Indian education authorized by the Elementary-Secondary Education Act, Title IX, and the Johnson - O'Malley Act.

Line 4. Report the total of all other federal grants awarded directly to the local education agency. Include project grants for Handicapped Education (see instructions for Part I-C2), Head Start, Magnet Schools, and Gifted and Talented.

Report in Part IX the amount of any federal revenue item that cannot be reported because the item covers more than one of the items in Part IC1-8 and ID1-4, such as "total federal revenues" not broken down by program.

CONTINUE ON PAGE 7 

Part II – CURRENT OPERATION EXPENDITURE

Include for the functions shown on lines 1 through 14 expenditures for salaries and wages only (column (1)), employee benefits only (column (2)), and all current operation expenditure (column (3)). **Column (3) totals should include amounts entered in columns (1) and (2).** Additionally, column (3) totals should include such objects as contracts, rent, insurance, utilities, maintenance services, printing, tuition paid to private schools, purchase of food, supplies, and materials.

Exclude from Part II	Include instead in:
Capital outlay expenditures	Part III
Payments to other school systems	Part IV, item 3
Payments to the State, cities, counties, or special districts	Part IV, items 4 and 5
Debt service payments	Part IV, item 6 and Part VIA3
State payments on behalf of school systems	Part IX, items 6–14

Also exclude inter-fund transfers and the purchase of stocks, bonds, securities, and other investment assets.

Handbook references pertain to function codes contained in Financial Accounting for Local and State School Systems, National Center for Education Statistics, 1990.

Section A – Elementary-secondary Education Instructional Programs – Prekindergarten through Grade 12

Line 1. Instruction (1000). Total current operation expenditure for activities dealing with the interaction of teachers and students in the classroom, home, or hospital as well as co-curricular activities. Report amounts for activities of teachers and instructional aides or assistants engaged in regular instruction, special education, and vocational education programs. Exclude adult education programs (report on line 13).

Line 2. Pupil support (2100). Report expenditures for administrative, guidance, health, and logistical support that enhance instruction. Include attendance, social work, student accounting, counseling, student appraisal, information, record maintenance, and placement services. Also include medical, dental, nursing, psychological, and speech services.

Line 3. Instructional staff support (2200). Include expenditures for supervision of instruction service improvements, curriculum development, instructional staff training, and media, library, audiovisual, television, and computer-assisted instruction services.

Line 4. General administration (2300). Expenditure for board of education and executive administration (office of the superintendent) services.

Line 5. School administration (2400). Report expenditure for the office of the principal services.

Line 6. Operation and Maintenance of Plant (2600). Expenditure for buildings services (heating, electricity, air conditioning, property insurance), care and upkeep of grounds and equipment, non-student transportation vehicle operation and maintenance, and security services.

Line 7. Student Transportation (2700). Report expenditure for vehicle operation, monitoring riders, and vehicle servicing and maintenance.

Line 8. Business/central/other support services (2500, 2800, and 2900). Include business support expenditures for fiscal services (budgeting, receiving and disbursing funds, payroll, internal auditing, and accounting), purchasing, warehousing, supply distribution, printing, publishing, and duplicating services. Also include central support expenditures for planning, research and development, evaluation, information, management services, and expenditures for other support services not included on lines 2 through 7. Report in Part IX, line 15 (support service expenditures, nonspecified) any item that cannot be reported because it covers more than one of the items in lines 2 through 8, such as "total support services" not broken down by function.

Section B – Elementary-secondary Non-instructional Programs

Line 9. Food services (3100). Gross expenditure for cafeteria operations to include the purchase of food but excluding the value of donated commodities and purchase of food service equipment (report equipment in Part III-4).

Line 10. Enterprise operations (3200). Include expenditure for business-like activities (such as a bookstore) where the costs are recouped largely with user charges.

Line 11. Other. Report the expenditure for other elementary-secondary NON-instructional activities not related to food services or enterprise operations. Non-enterprise student activities should be included with "instruction" on line 1.

Section C – Non-elementary-secondary Programs

Line 12. Community services (3300). Include any local education agency expenditure for providing non-education services such as operation of a swimming pool, public library, programs for the elderly, or child care centers.

Line 13. Adult education. Expenditure for provision of GED or other classes offered by the local education agency outside the elementary-secondary curriculum.

Line 14. Other. All other non-elementary secondary programs such as any community college programs.

Section D – EXHIBITS OF SELECTED ITEMS REPORTED ABOVE IN II-A AND II-B

Line 15. Payments to private schools (object 563). Report all expenditures to private schools for tuition and for any other purpose. These payments will be deducted from the amounts reported in Parts II-A and II-B when calculating per pupil expenditures for the school system. The fall membership count of students supported by public school money but attending private schools should be excluded from the fall membership reported in Part VIII. Identify in the remarks section the expenditure functions for which the private school payment was made, if possible. If no information is provided, this amount will be deducted from instruction expenditure reported in Part II-A1 when calculating per pupil expenditures.

Line 16. Payments to public charter schools. Indicate in the remarks section whether fall membership counts of students attending charter schools are included in the school system's membership reported in the Common Core of Data Nonfiscal Survey or in Part VIII of this form. Also identify in the remarks section the expenditure functions for which the charter school payment was made, if possible. This information will be used in determining per pupil expenditure amounts for the school system.

Part III – CAPITAL OUTLAY EXPENDITURES

Include expenditures for construction of fixed assets (line 1); purchasing fixed assets including land and existing buildings and grounds (line 2); and equipment (lines 3 and 4). Instructional equipment (line 3) consists of all equipment (or capital outlay) recorded in general and operating funds under "instruction" – function code 1000.

Report in Part IX the amount of any equipment expenditure that cannot be broken down into the categories of "instructional" and "other equipment."

Part IV – OTHER EXPENDITURES BY LOCAL EDUCATION AGENCY

Line 1. Total salaries and wages. Enter the total expenditure for all salaries and wages paid by the local education agency during the fiscal year. Include both here and in Part II-A, column 1, gross salaries without deduction of withholdings for income tax, employee contributions to Social Security and retirement coverage, etc. Do not include employer paid employee benefits in these figures. The total entered for salaries and wages should at least be equal to the sum of the entries made in Part II-A, column 1, and be larger if the local education agency paid salaries for enterprise operations and for non-elementary-secondary program activities.

Line 2. Total employee benefit payments. Enter the total expenditure for all employee benefit payments by the local education agency during the fiscal year. Include both here and in Part II-A, column 2, the employer share of state or local employee retirement contributions, social security contributions, group life and health insurance, unemployment and workmen's compensation, and any tuition reimbursements. Exclude (and report in Part V) state payments made on behalf of the local education agency. The total entered for employee benefits should at least be equal to the sum of the entries made in Part II-A, column 2, and be larger if the local education agency paid employee benefits for non-elementary-secondary program activities.

Line 3. Payments to other school systems. Report payments to in-state and out-of-state public school systems for tuition, transportation, computer and purchasing services, etc. Payments made to dependent school systems or to parent governments of dependent school systems should be included here.

Lines 4 and 5. Report payments to state and local governments, including repayments of loans. Also include debt service payments to state and local governments and school building authorities which incur debt instead of the school system.

Line 6. Interest on school system debt. Expenditure for interest incurred on both long-term and short-term indebtedness of the school system. Exclude principal payments which should be reported in Part VI.

CONTINUE ON PAGE 8 

Part V – STATE PAYMENTS ON BEHALF OF THE LOCAL EDUCATION AGENCY

Include state payments that benefit the local education agency but which are not paid directly. Report on line 1 amounts transferred by the state into state teacher or public employee retirement funds. Also include other employee benefit transfers, such as health, life, or unemployment compensation insurance payments. Include in line 2 any other payments on behalf of the school system, such as for the purchase of textbooks or school buses purchased by the state and given to the local education agency.

Part VI – DEBT

Include in section A bonded indebtedness and any other school district interest-bearing debt with a term of more than one year. Report in section B interest-bearing tax anticipation and bond anticipation note balances and other short-term debt with a term of one year or less. Exclude accounts payable and other non-interest-bearing obligations.

Part VII – CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR

Report the total amount of cash on hand and on deposit and investments in Federal Government, Federal agency, state and local government and nongovernment securities. Report all investments at par value. Exclude accounts receivable, value of real property, and all non-security assets.

Part VIII – FALL MEMBERSHIP – OCTOBER, 1998

Include an unduplicated head count of pupils enrolled in the school system on the closest date to October 1, 1998 as possible. Include pupils transferred into the school system and exclude pupils transferred out. Also exclude pupils attending private schools. *You do not have to report any information in this part if you report the same information in the Common Core of Data Nonfiscal Survey.*

Part IX – SPECIAL PROCESSING ITEMS

These are special use items. Amounts should only be reported in this part if all pertinent financial data cannot be reported in Parts I through VIII. Before entering data in this part, please contact the Elementary-Secondary Education Statistics Branch, U.S. Bureau of the Census at 1-800-622-6193.

Line 1. Student fees, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I, Line 9 (tuition), 10 (transportation), 11 (textbook sales), 12 (school food service sales), or 13 (student activities). An example would be total student fees not broken down into these separate categories.

Line 2. Census local, NCES state revenue. This category is reserved for any tax item classified as local by the Bureau of the Census and as state by the National Center for Education Statistics.

Line 3. Census state, NCES local revenue. This category is reserved for any tax item classified as state by the Bureau of the Census and as local by the National Center for Education Statistics.

Line 4. State revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-B, lines 1 through 11. An example would be total state revenue not broken down into separate state aid programs.

Line 5. Federal revenue, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part I-C, lines 1 through 8, and Part I-D, lines 1 through 4. An example would be total federal aid not broken down into separate federal grant programs.

Line 6. State payment on behalf of the LEA, instruction. Report expenditures of the revenues reported in Part V, lines 1 and 2, that were made for instruction. See definition for Part II-A, line 1.

Line 7. State payment on behalf of the LEA, pupil support services. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for pupil support services. See definitions for Part II-A, line 2.

Line 8. State payment on behalf of the LEA, instructional staff services. This item consists of the actual or estimated expenditure from the revenue reported in Part V, line 1, for instructional staff services. See definitions for Part II-A, line 3.

Line 9. State payment on behalf of the LEA, general administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for general administration. See definitions for Part II-A, line 4.

Line 10. State payment on behalf of the LEA, school administration. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for school administration. See definitions for Part II-A, line 5.

Line 11. State payment on behalf of the LEA, operation and maintenance of plant. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for operation and maintenance of plant. See definitions for Part II-A, line 6.

Line 12. State payment on behalf of the LEA, student transportation. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for student transportation. See definitions for Part II-A, line 7.

Line 13. State payment on behalf of the LEA, business/central/other. This item consists of the actual or estimated expenditure from the revenues reported in Part V, line 1, for business, central and other support services. See definitions for Part II-A, line 8.

Line 14. State payment on behalf of the LEA, other. Report expenditures of the revenues reported in Part V, line 1, that were made for other than instruction or support services. See definitions for Part II-B.

Line 15. Support services, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part II-A, lines 2 through 8.

Line 16. Equipment expenditure, nonspecified. Report here any item in your chart of accounts which cannot be crosswalked into the items identified in Part III, line 3 (instructional equipment) or line 4 (other equipment). An example would be total equipment not broken down by function.

Line 17. Own retirement system transfer, instruction. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for instructional employees.

Line 18. Own retirement system transfer, support services. If the school system administers its own employee retirement fund (rather than participating in a state government retirement system), please report the employer contribution for support services and other noninstructional employees.

Line 19. Federal revenue on behalf of school system. Report any item in your chart of accounts identified as received through federal payments made on behalf of the school system.

Line 20. State payment on behalf of the LEA, instructional non-benefits. Report expenditures of the revenues reported in Part V, line 2, that were made for instruction. See definition for Part II-A, line 1.

Line 21. State payment on behalf of the LEA, support services non-benefits. Report expenditures of the revenues reported in Part V, line 2, that were made for support services. See definition for Part II-A, lines 2 through 8.

Line 22. State payment on behalf of the LEA, non-instructional programs non-benefits. Report expenditures of the revenues reported in Part V, line 2, that were made for non-instructional programs. See definition for Part II-B.

Line 23. State payment on behalf of the LEA, non-elementary/secondary programs. Report expenditures of the revenues reported in Part V, lines 1 & 2, that were made for non-elementary/secondary programs. See definition for Part II-C.

Line 24. Capital Outlay. Report expenditures of the revenues reported in Part V, line 2, that were made for capital outlay. See definitions for Part III.